No securities regulatory authority has expressed an opinion about these securities and it is an offence to claim otherwise. This prospectus constitutes a public offering of these securities in those jurisdictions where they may be lawfully offered for sale and only by persons permitted to sell these securities.

**PROSPECTUS**

*WisdomTree*

*Initial Public Offering and Continuous Offering*  
June 22, 2018

This prospectus qualifies the distribution of non-hedged units (“Non-Hedged Units”), hedged units (“Hedged Units”) and/or Variably Hedged units (“Variably Hedged Units”) of the exchange-traded funds listed below (each, a “WisdomTree ETF” and collectively, the “WisdomTree ETFs”), each of which is a trust created under the laws of the Province of Ontario. WisdomTree Asset Management Canada, Inc. (“WisdomTree”) is the trustee and manager of the WisdomTree ETFs and is responsible for the day-to-day administration of the WisdomTree ETFs. Non-Hedged Units, Hedged Units and Variably Hedged Units are collectively referred to in this prospectus as the “Units”. See “Organization and Management Details – The Trustee, Manager and Promoter”.

**WisdomTree Europe Hedged Equity Index ETF**
**WisdomTree U.S. Quality Dividend Growth Index ETF**
**WisdomTree International Quality Dividend Growth Index ETF**
**WisdomTree U.S. High Dividend Index ETF**
**WisdomTree U.S. MidCap Dividend Index ETF**
**WisdomTree Emerging Markets Dividend Index ETF**
**WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF**
**WisdomTree International Quality Dividend Growth Variably Hedged Index ETF**
**WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF**
**WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF**
**WisdomTree Canada Quality Dividend Growth Index ETF**
**WisdomTree Japan Equity Index ETF**
**WisdomTree ICBCCS S&P China 500 Index ETF**

1 Offering Non-Hedged Units and Hedged Units only.
2 Offering Non-Hedged Units only.
3 Offering Variably Hedged Units only.

Each WisdomTree ETF seeks to track, to the extent possible, the price and yield performance of an index (each, an “Index” and collectively, the “Indexes”), before fees and expenses. See “Investment Objectives”.

BNY Mellon Asset Management North America Corporation (“BNY Mellon”) will act as investment advisor to the WisdomTree ETFs (other than WisdomTree ICBCCS S&P China 500 Index ETF). The Investment Advisor is located in the United States (“U.S.”). See “Organization and Management Details – Investment Advisor”.

ICBC Credit Suisse Asset Management (International) Company Limited (“ICBCCS” and together with BNY Mellon, the “Investment Advisors”) will act as investment advisor to the WisdomTree ICBCCS S&P China 500 Index ETF. ICBCCS is located in Hong Kong. See “Organization and Management Details – Investment Advisors”.

Units of each of the WisdomTree ETFs are being issued and sold on a continuous basis and there is no maximum number of Units that may be issued. Units of the WisdomTree ETFs are Canadian dollar denominated.

Units of the New WisdomTree ETFs have been conditionally approved for listing on the Toronto Stock Exchange (the “TSX”). Subject to satisfying the TSX’s original listing requirements in respect of the New WisdomTree ETFs on or before June 20, 2019, Units of the New WisdomTree ETFs will be listed on the TSX and offered on a
continuous basis, and an investor will be able to buy or sell Units of the New WisdomTree ETFs on the TSX or any other exchange on which the WisdomTree ETFs are traded through registered brokers and dealers in the province or territory where the investor resides. Units of the WisdomTree ETFs (other than the New WisdomTree ETFs) are listed on the TSX and offered on a continuous basis. Investors may incur customary brokerage commissions in buying or selling Units. All orders to purchase Units directly from a WisdomTree ETF must be placed by Dealers (defined herein) or Designated Brokers (defined herein). See “Purchases of Units”.

The exposure that the portion of the portfolio of a WisdomTree ETF attributable to the Non-Hedged Units has to foreign currencies will not be hedged back to the Canadian dollar. The exposure that the portion of the portfolio of a WisdomTree ETF attributable to the Hedged Units has to foreign currencies will be hedged back to the Canadian dollar. See “Investment Strategies – Hedging – Hedged Units” for further information. The exposure that a WisdomTree Variably Hedged ETF (defined herein) has to foreign currencies may be hedged back to the Canadian dollar, which may range from 0% to 100%, and is based on certain quantitative signals (namely, interest rate differentials, momentum and value). See “Investment Strategies – Variably Hedging – Variably Hedged Units” for further information. Accordingly, the NAV per Unit of each class of units of a WisdomTree ETF will not be the same as a result of the currency exposure of the portion of a WisdomTree ETF’s portfolio related to each such class of units.

No underwriter has been involved in the preparation of this prospectus or has performed any review of the contents of this prospectus.

For a discussion of the risks associated with an investment in Units of the WisdomTree ETFs, see “Risk Factors”. Unlike bank accounts or guaranteed investment certificates, your investment in a WisdomTree ETF is not covered by the Canada Deposit Insurance Corporation or any other government deposit insurer.

In the opinion of counsel, provided that a WisdomTree ETF qualifies as a mutual fund trust within the meaning of the Income Tax Act (Canada) (the “Tax Act”), is a “registered investment” within the meaning of the Tax Act, or the Units of the WisdomTree ETF are listed on a “designated stock exchange” within the meaning of the Tax Act (which currently includes the TSX), such Units will be qualified investments for trusts governed by registered retirement savings plans, registered retirement income funds, deferred profit sharing plans, registered disability savings plans, registered education savings plans and tax-free savings accounts.

Additional information about each WisdomTree ETF is or will be available in the most recently filed annual financial statements, any interim financial statements filed after those annual financial statements, the most recently filed annual management report of fund performance (“MRFP”), any interim MRFP filed after the annual MRFP for each WisdomTree ETF, and the most recently filed ETF Facts (defined herein) for each WisdomTree ETF. These documents are incorporated by reference into, and legally form an integral part of, this prospectus. See “Documents Incorporated by Reference”.

WisdomTree has entered into a license agreement with each of WisdomTree Investments, Inc., Bloomberg Index Services Limited and S&P Dow Jones Indices LLC (collectively, the “Index Providers”) to use the Indexes and certain other trademarks. See “Material Contracts – License Agreements”. An independent calculation agent calculates and administers the Indexes.

Each of “Variably Hedged” and the names of each of WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF and WisdomTree International Quality Dividend Growth Variably Hedged Index ETF is the subject of a pending trademark application.
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IMPORTANT TERMS

Unless otherwise indicated, all references to dollar amounts in this prospectus are to Canadian dollars and all references to times in this prospectus are to Toronto time.

Accounting Agent – State Street Fund Services Toronto Inc.

Basket of Securities – in relation to a particular WisdomTree ETF, a group of securities or assets determined by its Investment Advisor generally representing the constituents of the WisdomTree ETF or securities intended to replicate the performance of the applicable Index.


CAD – means the Canadian dollar.

Canadian securities legislation – the applicable securities legislation in force in each province and territory of Canada, all regulations, rules, orders and policies made thereunder and all multilateral and national instruments adopted by the securities regulatory authorities.

Canadian WisdomTree ETFs – ETFs managed by WisdomTree Asset Management Canada, Inc. which are currently offered in Canada (including the WisdomTree ETFs and any ETFs which may be managed by WisdomTree Asset Management Canada, Inc. in the future).

capital gains refund – as defined in “Redemption and Exchange of Units – Exchange and Redemption of Units through CDS Participants”.

CDS – CDS Clearing and Depository Services Inc.

CDSX – the clearing and settlement system for debt and equity securities in Canada.

CDS Participant – a participant in CDS that holds Units on behalf of beneficial owners of Units.

ChinaClear - China Securities Depository and Clearing Corporation Limited.

Constituent Issuers – means, for each WisdomTree ETF, the issuers included in the Index or portfolio of that WisdomTree ETF from time to time.

Constituent Securities – means, for each WisdomTree ETF, the securities of the Constituent Issuers.

Continuous Distribution Agreement – an agreement between the Manager, on behalf of one or more WisdomTree ETFs, and a Dealer, as amended from time to time.

CRA – Canada Revenue Agency.

CSRC - China Securities Regulatory Commission

Custodian – State Street Trust Company Canada or its successor.

Custodian Agreement – the custodian agreement dated July 6, 2016 (as amended from time to time) between the Manager, the WisdomTree ETFs and the Custodian.

Dealer – a registered dealer (that may or may not be a Designated Broker) that has entered into a Continuous Distribution Agreement with the Manager, on behalf of one or more WisdomTree ETFs, pursuant to which the Dealer may subscribe for Units of that WisdomTree ETF as described under “Purchases of Units – Issuance of Units”.

Declaration of Trust – the amended and restated master declaration of trust dated June 22, 2018 (as amended or as amended and restated from time to time) under which the WisdomTree ETFs have been established.
Designated Broker – a registered dealer that has entered into a Designated Broker Agreement with the Manager, on behalf of one or more WisdomTree ETFs pursuant to which the Designated Broker agrees to perform certain duties in relation to the WisdomTree ETFs.

Designated Broker Agreement – an agreement between the Manager, on behalf of a WisdomTree ETF, and a Designated Broker, as amended from time to time.

distribution payment date – a day that is no later than the 10th business day following the applicable distribution record date or such other business day as the Manager shall determine, on which a WisdomTree ETF pays a distribution to its Unitholders.

distribution record date – a date determined by the Manager as a record date for the determination of Unitholders of a WisdomTree ETF entitled to receive a distribution.

DPSPs – deferred profit sharing plans as defined in the Tax Act.

ETF – exchange-traded fund.

ETF Facts – a summary document in respect of an ETF, which summarizes certain features of the ETF and which is publicly available at www.sedar.com and provided or made available to registered dealers for delivery to purchasers of securities of an ETF.

GST – the federal goods and services tax.

Hedged Unit – means in relation to a particular WisdomTree ETF, a redeemable, transferable hedged unit of that WisdomTree ETF, which represents an equal, undivided interest in the net assets of that WisdomTree ETF.

HKSCC - Hong Kong Securities Clearing Company Limited.

HST – the harmonized sales tax, which currently applies in lieu of GST in the Provinces of Ontario, New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland and Labrador.

ICBCCS - ICBC Credit Suisse Asset Management (International) Company Limited.

ICBCCS Advisory Agreement - investment advisory agreement between WisdomTree in its own capacity and in its capacity as manager of the WisdomTree ICBCCS S&P China 500 Index ETF, WisdomTree ICBCCS S&P China 500 Index ETF and ICBC Credit Suisse Asset Management (International) Company Ltd., as amended from time to time.

IFIC – the Fund Risk Task Force of The Investment Fund Institute of Canada.

Index/Indexes – a benchmark or index, provided by the Index Provider, or a replacement or alternative benchmark or index that applies substantially similar criteria to those currently used by the Index Provider for the benchmark or index or a successor index that is comprised of or would be comprised of the same or similar Constituent Securities, which may be used by a WisdomTree ETF in relation to the WisdomTree ETF’s investment objective.

Index Providers – WisdomTree Investments, Inc., Bloomberg Index Services Limited and S&P Dow Jones Indices LLC, and each, an Index Provider.

Investment Advisors – collectively, BNY Mellon Asset Management North America Corporation and ICBC Credit Suisse Asset Management (International) Company Ltd. and each, an Investment Advisor.

IRC – the Independent Review Committee of the WisdomTree ETFs.

License Agreement – a license agreement entered into by WisdomTree with the applicable Index Provider.

Management Fee Distribution – as described under “Fees and Expenses – Fees and Expenses Payable by the WisdomTree ETFs – Management Fee Distributions”, an amount equal to the difference between the management
fee otherwise chargeable and a reduced fee determined by the Manager, from time to time, that is distributed in cash
to certain Unitholders of the WisdomTree ETFs.

**Manager** – WisdomTree Asset Management Canada, Inc.

**Mellon Advisory Agreement** – investment advisory agreement dated July 6, 2016 between WisdomTree in its own
capacity and in its capacity as manager of certain WisdomTree ETFs and BNY Mellon Asset Management North
America Corporation, as amended from time to time.

**MRFP** – management report of fund performance prepared in accordance with National Instrument 81-106F1.

**NAV or Net Asset Value** and **NAV per Unit or Net Asset Value per Unit** – in relation to a particular WisdomTree
ETF, the net asset value of the WisdomTree ETF and the net asset value per Unit of that WisdomTree ETF,
calculated by the Accounting Agent as described in “Calculation of Net Asset Value”.

**New WisdomTree ETFs** - WisdomTree Japan Equity Index ETF and WisdomTree ICBCCS S&P China 500 Index
ETF.


**Non-Hedged Unit** – means in relation to a particular WisdomTree ETF, a redeemable, transferable non-hedged unit
of that WisdomTree ETF, which represents an equal, undivided interest in the net assets of that WisdomTree ETF.

**NP 11-203** – National Policy 11-203 – *Process for Exemptive Relief Applications in Multiple Jurisdictions*.

**other securities** – securities other than Constituent Securities included in the portfolio of a WisdomTree ETF,
including ETFs, mutual funds or other public investment funds or derivative instruments.

**Permitted Merger** – as defined under “Unitholder Matters – Matters Requiring Unitholders’ Approval”.

**Plan Agent** – State Street Trust Company Canada or its successor, as the plan agent under the Reinvestment Plan.

**Plan Participant and Plan Unit** – as defined under “Distribution Policy – Distribution Reinvestment Plan”.

**PRC** - People’s Republic of China.

**Prescribed Number of Units** – in relation to a particular WisdomTree ETF, the number of Units determined by the
Manager from time to time for the purpose of subscription orders, exchanges, redemptions or for other purposes.

**Proxy Voting Guidelines** – as defined under “Proxy Voting Disclosure for Portfolio Securities Held”.

**RDSPs** – registered disability savings plans as defined in the Tax Act.

**Registered Plans** – means, collectively, RRSPs, RRIFs, DPSPs, RDSPs, RESP and TFSAs.

**Registrar and Transfer Agent** – State Street Trust Company Canada or its successor.

**Reinvestment Plan** – the distribution reinvestment plan of each WisdomTree ETF, the key terms of which are
described under “Distribution Policy – Distribution Reinvestment Plan”.

**REIT** – real estate investment trust.

**RESPs** – registered education savings plans as defined in the Tax Act.

**RQFII** - Renminbi Qualified Foreign Institutional Investor.

**RRIFs** – registered retirement income funds as defined in the Tax Act.
RRSPs – registered retirement savings plans as defined in the Tax Act.

Securities Lending Agent – State Street Bank and Trust Company will act as agent for securities lending transactions for those WisdomTree ETFs that engage in securities lending. The Securities Lending Agent is independent of WisdomTree.

Securities Lending Agreement – the securities lending authorization agreement to be entered into between WisdomTree and the Securities Lending Agent.

securities regulatory authorities – the securities commission or similar regulatory authority in each province and territory of Canada that is responsible for administering the Canadian securities legislation in force in such province or territory.

SEHK - Stock Exchange of Hong Kong Limited.

SIFT – a specified investment flow-through trust or partnership as defined in the Tax Act.

SIFT Rules – rules in the Tax Act that are applicable to “SIFT trusts” and “SIFT partnerships” (as defined in the Tax Act).

SSE – Shanghai Stock Exchange.

substituted property – as defined in “Redemption and Exchange of Units – Exchange and Redemption of Units through CDS Participants”.

SZSE - Shenzhen Stock Exchange.

Tax Act – the Income Tax Act (Canada), as amended from time to time.

Tax Proposals – as defined under the heading “Income Tax Considerations”.

TFSAs – tax-free savings accounts as defined in the Tax Act.

Trading Day – for each WisdomTree ETF, a day on which: (i) a regular session of the TSX is held; (ii) the primary market or exchange for the majority of the securities held by the WisdomTree ETF is open for trading; and (iii) if applicable, the Index Provider calculates and publishes data relating to the applicable Index of the WisdomTree ETF.

TSX – the Toronto Stock Exchange.

Underlying Fund – an ETF managed by WisdomTree or an affiliate of WisdomTree or certain other investment funds domiciled in Canada or the U.S.

Unit – in relation to a particular WisdomTree ETF, a redeemable, transferable Hedged Unit, Variably Hedged Unit or Non-Hedged Unit of that WisdomTree ETF, which represents an equal, undivided interest in the net assets of that WisdomTree ETF.

Unitholder – a holder of Units of a WisdomTree ETF.

U.S. – the United States of America.

U.S. WisdomTree ETFs – ETFs managed by WisdomTree Asset Management, Inc. or an affiliate which are offered in the U.S. (including any ETFs which may be managed by WisdomTree Asset Management, Inc. in the future).

Valuation Date – for each WisdomTree ETF, each Trading Day and any other day designated by WisdomTree on which the NAV and NAV per Unit of a class of the WisdomTree ETF will be calculated. If a WisdomTree ETF elects to have a December 15 year-end for tax purposes as permitted by the Tax Act, the NAV per Unit of a class will be calculated on December 15.
**Valuation Time** – 4:00 p.m. (Toronto time) on each Valuation Date or, if the market closes earlier that day, then the time as of which the market closes.

**Variably Hedged Unit** – means in relation to a particular WisdomTree ETF, a redeemable, transferable Variably Hedged unit of that WisdomTree ETF, which represents an equal, undivided interest in the net assets of that WisdomTree ETF.

**WisdomTree** – WisdomTree Asset Management Canada, Inc., a corporation established under the laws of the Province of Ontario.

**WisdomTree ETFs** – means, collectively, WisdomTree Europe Hedged Equity Index ETF, WisdomTree U.S. Quality Dividend Growth Index ETF, WisdomTree International Quality Dividend Growth Index ETF, WisdomTree U.S. High Dividend Index ETF, WisdomTree U.S. MidCap Dividend Index ETF, WisdomTree Emerging Markets Dividend Index ETF, WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF, WisdomTree International Quality Dividend Growth Variably Hedged Index ETF, WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF, WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF, WisdomTree Canada Quality Dividend Growth Index ETF, WisdomTree Japan Equity Index ETF and WisdomTree ICBCCS S&P China 500 Index ETF, each an investment trust established under the laws of the Province of Ontario pursuant to the Declaration of Trust.

**WisdomTree Variably Hedged ETFs** – means, collectively, WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF and WisdomTree International Quality Dividend Growth Variably Hedged Index ETF.

**WisdomTree Variably Hedged Indexes** – means, collectively, WisdomTree U.S. Quality Dividend Growth Index Variably CAD-Hedged and WisdomTree International Quality Dividend Growth Index Variably CAD-Hedged.
The following is a summary of the principal features of this distribution and should be read together with the more detailed information and financial data and statements contained elsewhere in this prospectus.

Issuers: Each WisdomTree ETF listed below offers non-hedged units (“Non-Hedged Units”), hedged units (“Hedged Units”) and/or Variably Hedged™ units (“Variably Hedged Units”):

<table>
<thead>
<tr>
<th>WisdomTree ETF</th>
<th>Current Index</th>
<th>Index Provider</th>
</tr>
</thead>
<tbody>
<tr>
<td>WisdomTree Europe Hedged Equity Index ETF</td>
<td>WisdomTree Europe CAD-Hedged Equity Index</td>
<td>WisdomTree Investments, Inc.</td>
</tr>
<tr>
<td>WisdomTree U.S. Quality Dividend Growth Index ETF</td>
<td>WisdomTree U.S. Quality Dividend Growth Index ETF</td>
<td>WisdomTree Investments, Inc.</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Index ETF</td>
<td>WisdomTree International Quality Dividend Growth Index ETF</td>
<td>WisdomTree Investments, Inc.</td>
</tr>
<tr>
<td>WisdomTree U.S. High Dividend Index ETF</td>
<td>WisdomTree U.S. High Dividend Index ETF</td>
<td>WisdomTree Investments, Inc.</td>
</tr>
<tr>
<td>WisdomTree U.S. MidCap Dividend Index ETF</td>
<td>WisdomTree U.S. MidCap Dividend Index ETF</td>
<td>WisdomTree Investments, Inc.</td>
</tr>
<tr>
<td>WisdomTree Emerging Markets Dividend Index ETF</td>
<td>WisdomTree Emerging Markets Dividend Index ETF</td>
<td>WisdomTree Investments, Inc.</td>
</tr>
<tr>
<td>WisdomTree U.S. Quality Dividend Variably Hedged Index ETF</td>
<td>WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF</td>
<td>WisdomTree Investments, Inc.</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Variably Hedged Index ETF</td>
<td>WisdomTree International Quality Dividend Growth Variably Hedged Index ETF</td>
<td>WisdomTree Investments, Inc.</td>
</tr>
<tr>
<td>WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF</td>
<td>WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF</td>
<td>WisdomTree Investments, Inc.</td>
</tr>
<tr>
<td>WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF</td>
<td>WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF</td>
<td>WisdomTree Investments, Inc.</td>
</tr>
<tr>
<td>WisdomTree Canada Quality Dividend Growth Index ETF</td>
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<tr>
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<td>WisdomTree Japan Equity Index ETF</td>
<td>WisdomTree Investments, Inc.</td>
</tr>
<tr>
<td>WisdomTree ICBCCS S&amp;P China 500 Index ETF</td>
<td>WisdomTree ICBCCS S&amp;P China 500 Index ETF</td>
<td>WisdomTree Investments, Inc.</td>
</tr>
</tbody>
</table>

1 Offering Non-Hedged Units and Hedged Units only.
2 Offering Non-Hedged Units only.
3 Offering Variably Hedged Units only.

The WisdomTree ETFs are exchange traded mutual funds established as trusts under the laws of the Province of Ontario. WisdomTree Asset Management Canada, Inc. (“WisdomTree”) is the trustee, manager and promoter of the WisdomTree ETFs. See “Overview of the Legal Structure of the WisdomTree ETFs”.

Continuous Distribution: Units of the New WisdomTree ETFs have been conditionally approved for listing on the Toronto Stock Exchange (the “TSX”). Subject to satisfying the TSX’s original listing requirements in respect of the New WisdomTree ETFs on or before June 20, 2019, Units of the New WisdomTree ETFs will be listed on the TSX and offered on a continuous basis, and an investor will be able to buy or sell Units of the New WisdomTree ETFs on the TSX or any other exchange on which the WisdomTree ETFs are traded through registered brokers and dealers in the province or territory where the investor resides. Units of the WisdomTree ETFs, other than the New WisdomTree ETFs, are listed on the TSX and offered on a continuous basis. Investors will incur customary brokerage commissions when buying or selling Units on the TSX. Dealers (defined herein) and Designated Brokers (defined herein) may purchase a Prescribed Number of Units from a WisdomTree ETF at the Net Asset Value per Unit (defined herein). See “Purchases of Unit”.

Investment Objectives: Each WisdomTree ETF seeks to track, to the extent possible, the price and yield performance of the applicable Index, before fees and expenses. The investment strategy of each WisdomTree ETF is to invest in and hold the Constituent Securities of the applicable Index in the same proportion as they are reflected in the applicable Index or otherwise invest in a manner intended to track the price and yield performance of the Index.

The following table sets out the current Index and Index Provider for each of the WisdomTree ETFs:
<table>
<thead>
<tr>
<th>ETF Name</th>
<th>CAD Name</th>
<th>Company Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dividend Growth Index ETF</td>
<td>Dividend Growth Index CAD</td>
<td>Investments, Inc.</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Index ETF</td>
<td>WisdomTree International Quality Dividend Growth CAD</td>
<td>WisdomTree Investments, Inc.</td>
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<td>S&amp;P China 500 Index CAD</td>
<td>S&amp;P Dow Jones Indices LLC</td>
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The exposure that the portion of the portfolio of a WisdomTree ETF attributable to the Non-Hedged Units has to foreign currencies will not be hedged back to the Canadian dollar. The exposure that the portion of the portfolio of a WisdomTree ETF attributable to the Hedged Units has to foreign currencies will be hedged back to the Canadian dollar. See “Investment Strategies – Hedging – Hedged Units” for further information. The exposure that a WisdomTree Variably Hedged ETF has to foreign currencies may be hedged back to the Canadian dollar, which may range from 0% to 100%, and is based on certain quantitative signals (namely, interest rate differentials, momentum and value). See “Investment Strategies – Variably Hedging – Variably Hedged Units” for further information.

The Manager may, subject to any required Unitholder approval, change the Index underlying a WisdomTree ETF to another index in order to provide investors with substantially the same exposure to the asset class to which that WisdomTree ETF is currently exposed. If the Manager changes the Index underlying any WisdomTree ETF, or any index replacing such Index, the Manager will issue a press release identifying the new Index, describing its constituent securities and specifying the reasons for the change in the Index.

See “Investment Objectives”.

**Investment Strategies:**

The investment strategy of each WisdomTree ETF is to invest in and hold a proportionate share of the Constituent Securities of the applicable Index, or other securities, to seek to track the price and yield performance of that Index, in order to achieve its investment objectives. The WisdomTree ETFs may also hold cash and cash equivalents or other money market instruments in order to meet their current obligations.
Under normal market conditions, each of the WisdomTree ETFs will primarily invest in equity or debt securities and/or securities of one or more Canadian WisdomTree ETFs (defined herein) or U.S. WisdomTree ETFs (defined herein) provided that they are consistent with its investment objectives.

The WisdomTree ETFs may invest in or use derivative instruments and may engage in securities lending transactions in order to earn additional income for the WisdomTree ETFs, provided that the use of such derivative instruments and such securities lending transactions are in compliance with applicable Canadian securities legislation and are consistent with the investment objective and investment strategies of the applicable WisdomTree ETF. The exposure that the portion of the portfolio of a WisdomTree ETF attributable to the Non-Hedged Units has to foreign currencies will not be hedged back to the Canadian dollar. The exposure that the portion of the portfolio of a WisdomTree ETF attributable to the Hedged Units has to foreign currencies will be hedged back to the Canadian dollar. See “Investment Strategies – Hedging – Hedged Units” for further information. The exposure that a WisdomTree Variably Hedged ETF has to foreign currencies may be hedged back to the Canadian dollar, which may range from 0% to 100%, and is based on certain quantitative signals (namely, interest rate differentials, momentum and value). See “Investment Strategies – Variably Hedging – Variably Hedged Units” for further information.

A WisdomTree ETF may use a representative sampling strategy to achieve its investment objective, in connection with which it will invest in a sample of the securities in the applicable Index whose risk, return and other characteristics resemble the risk, return, and other characteristics of the applicable Index as a whole. As an alternative to or in conjunction with investing in and holding the Constituent Securities, the WisdomTree ETFs may also invest in other securities to obtain exposure to the Constituent Securities of the applicable Index in a manner that is consistent with the investment objective and investment strategies of each WisdomTree ETF.

See “Investment Strategies”.

**Special Considerations for Purchasers:**

The provisions of the so-called “early warning” requirements set out in Canadian securities legislation do not apply in connection with the acquisition of Units. In addition, the WisdomTree ETFs have obtained exemptive relief from the securities regulatory authorities to permit Unitholders to acquire more than 20% of the Units of any WisdomTree ETF through purchases on the TSX without regard to the take-over bid requirements of Canadian securities legislation, provided that any such Unitholder, and any person acting jointly or in concert with the Unitholder, undertakes to WisdomTree not to vote more than 20% of the Units of the WisdomTree ETF at any meeting of Unitholders.

The Units of each WisdomTree ETF are, in the opinion of the Manager, index participation units within the meaning of NI 81-102. A mutual fund wishing to invest in Units of a WisdomTree ETF should make its own assessment of its ability to do so after careful consideration of the relevant provisions of NI 81-102, including but not limited to whether the Units of the applicable WisdomTree ETF should be considered index participation units, as well as the control, concentration and certain of the “fund-of-funds” restrictions. No purchase of Units of a WisdomTree ETF should be made solely in reliance on the above statements.

**Distributions:** Cash distributions on Units of a WisdomTree ETF will be made as set forth in the following table, if at all.
Cash distributions on Units of a WisdomTree ETF are expected to be paid primarily out of dividends or distributions, and other income or gains, received by the WisdomTree ETF less the expenses of the WisdomTree ETF, but may also consist of non-taxable amounts including returns of capital, which may be paid in the Manager’s sole discretion. To the extent that the expenses of a WisdomTree ETF exceed the income generated by such WisdomTree ETF in any given month, quarter, or year, as the case may be, it is not expected that a monthly, quarterly, or annual distribution will be paid.

For each taxation year, each WisdomTree ETF will ensure that its net income and net realized capital gains have been distributed to Unitholders to such an extent that the WisdomTree ETF will not be liable for ordinary income tax thereon. To the extent that a WisdomTree ETF has not distributed the full amount of its net income or capital gains in any taxation year, the difference between such amount and the amount actually distributed by the WisdomTree ETF will be paid as a “reinvested distribution”. Reinvested distributions, net of any required withholding tax, will be reinvested automatically in additional Units at a price equal to the NAV per Unit of the WisdomTree ETF and the Units will be immediately consolidated such that the number of outstanding Units of each class following the distribution will equal the number of Units of each class outstanding prior to the distribution. See “Distribution Policy”.

In addition to the distributions described above, a WisdomTree ETF may from time to time pay additional distributions on its Units, including without restriction in connection with a special dividend or in connection with returns of capital.

The WisdomTree ETFs have adopted a distribution reinvestment plan (a “Reinvestment Plan”). Unitholders of a WisdomTree ETF are able to elect to participate in the Reinvestment Plan by contacting the CDS Participant through which the Unitholder holds its Units of the WisdomTree ETF. Under the Reinvestment Plan, cash distributions (net of any required withholding tax) will be used to acquire additional Units (of the same class held by the applicable Unitholder) of the WisdomTree ETF in the market and will be credited to the account of the Unitholder through CDS. See “Distribution Policy – Distribution Reinvestment Plan”.

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<tr>
<th>WisdomTree ETF</th>
<th>Frequency of Distributions</th>
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<td>WisdomTree Europe Hedged Equity Index ETF</td>
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<td>WisdomTree U.S. Quality Dividend Growth Index ETF</td>
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<td>WisdomTree International Quality Dividend Growth Index ETF</td>
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<td>WisdomTree U.S. MidCap Dividend Index ETF</td>
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<td>WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF</td>
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<td>WisdomTree International Quality Dividend Growth Variably Hedged Index ETF</td>
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<td>WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF</td>
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<td>WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF</td>
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<td>WisdomTree Canada Quality Dividend Growth Index ETF</td>
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<td>WisdomTree Japan Equity Index ETF</td>
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<tr>
<td>WisdomTree ICBCCS S&amp;P China 500 Index ETF</td>
<td>Quarterly</td>
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</table>
**Exchange:** Unitholders may exchange the Prescribed Number of Units (or an integral multiple thereof) on any Trading Day for Baskets of Securities (defined herein) and/or cash. See “Redemption and Exchange of Units – Exchange of Units for Baskets of Securities”.

**Redemptions:** Unitholders may redeem Units of any WisdomTree ETF for cash at a redemption price per Unit equal to the lesser of: (i) 95% of the closing price for the Units on the TSX on the effective day of the redemption; and (ii) the Net Asset Value per Unit on the effective day of the redemption. See “Redemption and Exchange of Units – Redemption of Units for Cash” and Redemption and Exchange of Units – Exchange and Redemption of Units through CDS Participants”.

**Termination:** The WisdomTree ETFs do not have a fixed termination date, but may be terminated by the Manager upon not less than 60 days’ written notice to Unitholders. See “Termination of the WisdomTree ETFs”.

In the event that the Index Provider ceases to provide an Index or the License Agreement (defined herein) is terminated, the Manager may terminate a WisdomTree ETF on 60 days’ notice, change the investment objective of that WisdomTree ETF, seek to track an alternative index or make such other arrangements as the Manager considers appropriate and in the best interests of Unitholders of the WisdomTree ETF in the circumstances. See “Investment Objectives – Termination of the Indexes”.

**Eligibility for Investment:** Provided that the Units of a WisdomTree ETF are and continue to be listed on the TSX or that the WisdomTree ETF qualifies and continues to qualify as a mutual fund trust under the Tax Act or is a registered investment under the Tax Act, the Units of the WisdomTree ETF will be qualified investments under the Tax Act for Registered Plans (defined herein).

Holders of TFSAs or RDSPs, subscribers of RESPs and annuitants of RRSPs or RRIFs should consult with their tax advisors regarding whether Units of the WisdomTree ETF would be a prohibited investment for such accounts or plans in their particular circumstances. See “Eligibility for Investment”.

**Risk Factors:** There are certain risk factors inherent to an investment in the WisdomTree ETFs either directly, in cases in which the WisdomTree ETFs invest directly in portfolio securities, and indirectly, in cases in which the WisdomTree ETFs gain exposure to portfolio securities indirectly through investment in the Underlying Funds (defined herein). These risk factors include the following:

- general risks of investments;
- fund of funds investment risk;
- market risk;
- equity investment risk;
- concentration risk;
- fluctuations in NAV and NAV per Unit risk;
- asset class risk;
- derivative investments risk;
- liquidity risk;
- lack of operating history;
- cease trading of constituent securities risk;
- foreign investment risk;
- currency exchange rate risk;
• securities lending risk;
• risk of error in tracking the Indexes;
• index investment strategy risk;
• rebalancing and adjustment risk;
• calculation and termination of the Indexes risk;
• risks associated with the residency of the investment advisors;
• changes in legislation risk;
• withholding tax risk;
• other tax-related risks;
• dividend paying securities risk;
• geopolitical risk;
• hedging risk in respect of Hedged Units;
• issuer-specific risk; and
• cyber security risk.

See “Risk Factors”.

In addition to the general risk factors applicable to all WisdomTree ETFs, there are certain additional risks inherent in an investment in certain WisdomTree ETFs, as indicated in the table below:

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## Risk

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<th>Issuer Credit Risk</th>
<th>Issuer-Specific Risk</th>
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<th>Models and Data Risk</th>
<th>PRC Broker Risk</th>
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See “Risk Factors – Additional Risks Relating to an Investment in Certain of the WisdomTree ETFs”.

### Income Tax Considerations:

This summary of Canadian tax considerations for the WisdomTree ETFs and for Canadian resident Unitholders is subject in its entirety to the qualifications, limitations and assumptions set out in “Income Tax Considerations”.

A Unitholder who is resident in Canada for the purposes of the Tax Act will generally be required to include in the Unitholder’s income for tax purposes for any year the Canadian dollar amount of net income and net taxable capital gains of the WisdomTree ETF paid or payable to the Unitholder in the year and deducted by the WisdomTree ETF in computing its income. Any non-taxable distributions from a WisdomTree ETF (other than the non-taxable portion of any net realized capital gains of a WisdomTree ETF) paid or payable to a Unitholder in a taxation year, such as a return of capital, will reduce the adjusted cost base of the Unitholder’s Units of that WisdomTree ETF. To the extent that a Unitholder’s
adjusted cost base would otherwise be a negative amount, the negative amount will be deemed to be a capital gain realized by the Unitholder and the adjusted cost base of the Unit to the Unitholder will be nil immediately thereafter. Any loss realized by a WisdomTree ETF cannot be allocated to, and cannot be treated as a loss of, the Unitholders of such WisdomTree ETF. Upon the actual or deemed disposition of a Unit held by the Unitholder as capital property, including the exchange or redemption of a Unit, a capital gain (or a capital loss) will generally be realized by the Unitholder to the extent that the proceeds of disposition of the Unit exceed (or are less than) the aggregate of the adjusted cost base to the Unitholder of the Unit and any reasonable costs of disposition.

The Declaration of Trust governing each of the WisdomTree ETFs requires that each WisdomTree ETF distribute its net income and net realized capital gains, if any, for each taxation year to Unitholders to such an extent that the WisdomTree ETF will not be liable in any taxation year for ordinary income tax.

Each investor should satisfy himself or herself as to the tax consequences of an investment in Units by obtaining advice from his or her own tax advisor. See “Income Tax Considerations”.

Organization and Management of the WisdomTree ETFs

Manager:
WisdomTree is the trustee and manager of the WisdomTree ETFs and provides all management and administrative services required for the WisdomTree ETFs. The Manager may from time to time employ or retain any other person or entity, including the Investment Advisors, to assist the Manager in managing or providing administrative and investment advisory services to the WisdomTree ETFs.

The address of WisdomTree and the WisdomTree ETFs is 161 Bay Street, 27th Floor, Toronto, Ontario, M5J 2S1.

See “Organization and Management Details – The Trustee, Manager and Promoter”.

Investment Advisors:
BNY Mellon Asset Management North America Corporation is the investment advisor of the WisdomTree ETFs (other than WisdomTree ICBCCS S&P China 500 Index ETF). BNY Mellon provides asset management and investment advisory services to its clients. On February 1, 2018, The Boston Company and Standish merged into Mellon Capital Management Corporation, which immediately changed its name to BNY Mellon. BNY Mellon registered with the U.S. Securities and Exchange Commission on September 30, 1983, which is the registration date of its predecessor firm, Mellon Capital Management Corporation, and has over 550 employees globally. The Investment Advisor is an investment advisor located in the United States and is a non-Canadian advisor registered as a portfolio manager with the Ontario Securities Commission, the British Columbia Securities Commission, the Alberta Securities Commission and the Autorité des marchés financiers in Quebec. The Investment Advisor is also an investment advisor registered with the U.S. Securities and Exchange Commission under the U.S. Investment Advisers Act of 1940. See “Organization and Management Details – Investment Advisors”.

ICBC Credit Suisse Asset Management (International) Company Limited is the investment advisor of the WisdomTree ICBCCS S&P China 500 Index ETF. ICBCCS is a registered investment advisor with its principal office located at ICBC Tower, 3 Garden Road, Suite 801, Hong Kong. ICBCCS operates in Hong Kong and is a wholly-owned subsidiary of ICBC Credit Suisse Asset Management Co, Ltd. (“ICBCCS Co.”), where ICBCCS Co. is one of the largest asset managers in China. ICBCCS is also an investment advisor registered with the U.S. Securities and Exchange Commission under the U.S. Investment Advisers Act of 1940. See “Organization and Management Details – Investment Advisors”.
Trustee: WisdomTree acts as the trustee of the WisdomTree ETFs pursuant to the Declaration of Trust. See “Organization and Management Details – The Trustee, Manager and Promoter – Duties and Services to be Provided by the Trustee, Manager and Promoter”.

Accounting Agent: State Street Fund Services Toronto Inc. acts as the accounting agent of the WisdomTree ETFs and provides certain fund accounting, valuation and administrative services to the WisdomTree ETFs including, without limitation, calculating the NAV, NAV per Unit, net income and net realized capital gains of the WisdomTree ETFs. See “Organization and Management Details – Accounting Agent”.

Promoter: WisdomTree has taken the initiative in founding and organizing the WisdomTree ETFs and is, accordingly, the promoter of the WisdomTree ETFs within the meaning of securities legislation of certain provinces and territories of Canada. See “Organization and Management Details – The Trustee, Manager and Promoter – Duties and Services to be Provided by the Trustee, Manager and Promoter”.

Custodian: State Street Trust Company Canada (the “Custodian”) is the custodian of the assets of the WisdomTree ETFs. The Custodian provides custody services to the WisdomTree ETFs pursuant to a custodian agreement between WisdomTree, in its capacity as trustee and manager of the WisdomTree ETFs, and the Custodian dated as of July 6, 2016, as amended from time to time (the “Custodian Agreement”). The Custodian is entitled to receive fees from the Manager as described under “Fees and Expenses” and to be reimbursed for all expenses and liabilities that are properly incurred by the Custodian in connection with the activities of the WisdomTree ETFs. The principal office of the Custodian is located in Toronto, Ontario. See “Organization and Management Details – Custodian”.

Registrar and Transfer Agent: State Street Trust Company Canada (the “Registrar and Transfer Agent”) at its principal offices in Toronto, Ontario, is the registrar and transfer agent for the Units of the WisdomTree ETFs. The register of the WisdomTree ETFs is kept in Toronto. See “Organization and Management Details – Transfer Agent and Registrar”.

Plan Agent: State Street Trust Company Canada (the “Plan Agent”), at its principal offices in Toronto, Ontario, is the Plan Agent for the WisdomTree ETFs. See “Organization and Management Details – Plan Agent”.

Auditor: Ernst & Young LLP, at its principal offices in Toronto, Ontario, is the auditor of the WisdomTree ETFs. See “Organization and Management Details – Auditor”.

Securities Lending Agent: State Street Bank and Trust Company will act as agent for securities lending transactions for those WisdomTree ETFs that engage in securities lending. The Securities Lending Agent is independent of WisdomTree. The principal office of the Securities Lending Agent is located in Boston, Massachusetts. See “Organization and Management Details – Securities Lending Agent”.

Documents Incorporated by Reference: During the period in which the WisdomTree ETFs are in continuous distribution, additional information will be available in the most recently filed comparative annual financial statements, any interim financial statements filed after the most recent annual financial statements, the most recently filed annual MRFP, any interim MRFP filed after the annual MRFP of each WisdomTree ETF and the most recently filed ETF Facts of each WisdomTree ETF. These documents will be incorporated by reference into, and form an integral part of, this prospectus. These documents may be obtained upon request, at no cost, by calling 1-866-893-8733, by emailing WisdomTree at canadainfo@wisdomtree.com or by contacting a registered dealer. These documents and other information about the WisdomTree ETFs are also available from the WisdomTree ETFs website at www.wisdomtree.com and are publicly available at www.sedar.com. See “Documents Incorporated by Reference”.
SUMMARY OF FEES AND EXPENSES

The table set forth below lists the fees and expenses payable by the WisdomTree ETFs. The value of a Unitholder’s investment in a WisdomTree ETF will be reduced by the Unitholder’s proportionate share of the fees and expenses charged to such WisdomTree ETF. For further information, see “Fees and Expenses”.

**Fees and Expenses Payable by the WisdomTree ETFs**

<table>
<thead>
<tr>
<th>Type of Fee</th>
<th>Amount and Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management Fees:</td>
<td>Each WisdomTree ETF pays the Manager a management fee as set forth in the table below based on the average daily NAV of the applicable WisdomTree ETF. The management fee, plus applicable taxes, will be accrued daily and paid monthly in arrears. The Manager may, from time to time in its discretion, waive all or a portion of the management fee charged at any given time.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>WisdomTree ETF</th>
<th>Maximum Annual Management Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Non-Hedged Units</td>
</tr>
<tr>
<td>WisdomTree Europe Hedged Equity Index ETF</td>
<td>0.55%</td>
</tr>
<tr>
<td>WisdomTree U.S. Quality Dividend Growth Index ETF</td>
<td>0.35%</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Index ETF</td>
<td>0.48%</td>
</tr>
<tr>
<td>WisdomTree U.S. High Dividend Index ETF</td>
<td>0.35%</td>
</tr>
<tr>
<td>WisdomTree U.S. MidCap Dividend Index ETF</td>
<td>0.35%</td>
</tr>
<tr>
<td>WisdomTree Emerging Markets Dividend Index ETF</td>
<td>0.38%</td>
</tr>
<tr>
<td>WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF</td>
<td>N/A</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Variably Hedged Index ETF</td>
<td>N/A</td>
</tr>
<tr>
<td>WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF</td>
<td>0.18%</td>
</tr>
<tr>
<td>WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF</td>
<td>0.18%</td>
</tr>
<tr>
<td>WisdomTree Canada Quality Dividend Growth Index ETF</td>
<td>0.21%</td>
</tr>
<tr>
<td>WisdomTree Japan Equity Index ETF</td>
<td>0.48%</td>
</tr>
<tr>
<td>WisdomTree ICBCCS S&amp;P China 500 Index ETF</td>
<td>0.55%</td>
</tr>
</tbody>
</table>

Fees and Expenses of Underlying Funds: In accordance with Canadian securities legislation, including NI 81-102, a WisdomTree ETF may invest in one or more ETFs managed by WisdomTree or an affiliate of WisdomTree or certain other investment funds domiciled in Canada or the U.S. (each, an “Underlying Fund”). Fees and expenses are payable by the Underlying Funds in addition to the fees and expenses payable by the WisdomTree ETFs. However, a WisdomTree ETF may only invest in one or more Underlying Funds provided that no management fees or incentive fees are payable by a WisdomTree ETF that, to a reasonable person, would duplicate a fee payable by the Underlying Fund for the same service. See “Fees and Expenses – Fees and Expenses Payable by the WisdomTree ETFs – Fees and Expenses of Underlying Funds”.

Operating Expenses: In addition to the payment of the management fee, each WisdomTree ETF is responsible for (a) costs and expenses incurred in complying with NI 81-107 (including any expenses related to the implementation and on-going operation of the Independent Review Committee of the WisdomTree ETFs), (b) brokerage expenses and other fees, charges,
The following chart provides the annual returns, the management expense ratios ("MER") and trading expense ratios ("TER") for each WisdomTree ETF for the years ended December 31, 2017 and December 31, 2016. This information is not yet available for the New WisdomTree ETFs because they are new.
<table>
<thead>
<tr>
<th>Fund Description</th>
<th>Annual Return</th>
<th>MER</th>
<th>TER</th>
</tr>
</thead>
<tbody>
<tr>
<td>WisdomTree U.S. Quality Dividend Growth Index ETF (Hedged Units)</td>
<td>17.84%</td>
<td>0.40%</td>
<td>0.01%</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Index ETF (Non-Hedged Units)</td>
<td>25.68%</td>
<td>0.42%</td>
<td>0.01%</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Index ETF (Hedged Units)</td>
<td>22.03%</td>
<td>0.51%</td>
<td>0.09%</td>
</tr>
<tr>
<td>WisdomTree U.S. High Dividend Index ETF (Non-Hedged Units)</td>
<td>3.98%</td>
<td>0.37%</td>
<td>0.00%</td>
</tr>
<tr>
<td>WisdomTree U.S. High Dividend Index ETF (Hedged Units)</td>
<td>10.47%</td>
<td>0.41%</td>
<td>0.00%</td>
</tr>
<tr>
<td>WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF (Variably Hedged Units)</td>
<td>20.69%</td>
<td>0.48%</td>
<td>0.00%</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Variably Hedged Index ETF (Variably Hedged Units)</td>
<td>20.82%</td>
<td>0.71%</td>
<td>0.10%</td>
</tr>
<tr>
<td>WisdomTree Emerging Markets Dividend Index ETF (Non-Hedged Units)</td>
<td>6.39%</td>
<td>0.38%</td>
<td>0.71%</td>
</tr>
<tr>
<td>WisdomTree U.S. MidCap Dividend Index ETF (Non-Hedged Units)</td>
<td>9.38%</td>
<td>0.37%</td>
<td>0.71%</td>
</tr>
<tr>
<td>WisdomTree U.S. MidCap Dividend Index ETF (Hedged Units)</td>
<td>7.05%</td>
<td>0.42%</td>
<td>0.07%</td>
</tr>
<tr>
<td>WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Non-Hedged Units)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>Annual Return</td>
<td>-0.69%(^{(2)})</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>MER</td>
<td>0.20%</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>TER</td>
<td>0.00%</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF (Non-Hedged Units)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual Return</td>
<td>-0.55%(^{(2)})</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>MER</td>
<td>0.20%</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>TER</td>
<td>0.00%</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>WisdomTree Canada Quality Dividend Growth Index ETF (Non-Hedged Units)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual Return</td>
<td>7.06%(^{(4)})</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>MER</td>
<td>0.21%</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>TER</td>
<td>0.03%</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>

**Note:**

(1) Information is only available beginning July 12, 2016, being the date on which the WisdomTree ETF was created.

(2) Information is only available beginning June 22, 2017, being the date on which the WisdomTree ETF was created.

(3) Information is only available beginning August 8, 2017, being the date on which the WisdomTree ETF was created.

(4) Information is only available beginning September 19, 2017, being the date on which the WisdomTree ETF was created.

**Fees and Expenses Payable Directly by Unitholders**

*Short-Term Trading Fees*

At the present time, WisdomTree is of the view that it is not necessary to impose any short-term trading restrictions on the Units.

*Administration Fee*

If a Unitholder exchanges or redeems Units of a WisdomTree ETF, WisdomTree may charge to the Unitholder, an administrative fee of up to 2.00% of the exchange or redemption proceeds of the WisdomTree ETF to offset certain transaction costs associated with the exchange or redemption of the Units.
OVERVIEW OF THE LEGAL STRUCTURE OF THE WISDOMTREE ETFs

The WisdomTree ETFs are exchange traded mutual funds established as trusts under the laws of the Province of Ontario pursuant to a declaration of trust dated as of July 6, 2016 (the “Declaration of Trust”). The head office and principal place of business of the WisdomTree ETFs and WisdomTree is located at 161 Bay Street, 27th Floor, Toronto, Ontario, M5J 2S1.

Units of the New WisdomTree ETFs have been conditionally approved for listing on the Toronto Stock Exchange (the “TSX”). Subject to satisfying the TSX’s original listing requirements in respect of the New WisdomTree ETFs on or before June 20, 2019, Units of the New WisdomTree ETFs will be listed on the TSX and offered on a continuous basis, and an investor will be able to buy or sell Units of the New WisdomTree ETFs on the TSX or any other exchange on which the New WisdomTree ETFs are traded through registered brokers and dealers in the province or territory where the investor resides. Units of the WisdomTree ETFs, other than the New WisdomTree ETFs, are listed on the TSX and offered on a continuous basis. Investors will incur customary brokerage commissions when buying or selling Units on the TSX.

While each WisdomTree ETF is a mutual fund under the securities legislation of certain provinces and territories of Canada, it has been granted exemptive relief from certain provisions of Canadian securities legislation applicable to conventional mutual funds. See “Exemptions and Approvals”.

The following table sets out the full legal name, as well as the TSX ticker symbol, for each of the WisdomTree ETFs:

<table>
<thead>
<tr>
<th>Legal name of WisdomTree ETF</th>
<th>TSX Ticker Symbol</th>
<th>Non-Hedged Units</th>
<th>Hedged Units</th>
<th>Variably Hedged Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>WisdomTree Europe Hedged Equity Index ETF</td>
<td>EHE.B</td>
<td>EHE</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>WisdomTree U.S. Quality Dividend Growth Index ETF</td>
<td>DGR.B</td>
<td>DGR</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Index ETF</td>
<td>IQD.B</td>
<td>IQD</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>WisdomTree U.S. High Dividend Index ETF</td>
<td>HID.B</td>
<td>HID</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>WisdomTree U.S. MidCap Dividend Index ETF</td>
<td>UML.B</td>
<td>UMI</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>WisdomTree Emerging Markets Dividend Index ETF</td>
<td>EMV.B</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF</td>
<td>N/A</td>
<td>N/A</td>
<td>DQD</td>
<td></td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Variably Hedged Index ETF</td>
<td>N/A</td>
<td>N/A</td>
<td>DQI</td>
<td></td>
</tr>
<tr>
<td>WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF</td>
<td>CAGG</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF</td>
<td>CAGS</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>WisdomTree Canada Quality Dividend Growth Index ETF</td>
<td>DGRC</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>WisdomTree Japan Equity Index ETF</td>
<td>JAPN.B</td>
<td>JAPN</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>WisdomTree ICBCCS S&amp;P China 500 Index ETF</td>
<td>CHNA.B</td>
<td>CHNA</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>

INVESTMENT OBJECTIVES

Each of the WisdomTree ETFs seeks to track, to the extent possible, the price and yield performance of an Index, before fees and expenses, as outlined below.

WisdomTree Europe Hedged Equity Index ETF

The WisdomTree Europe Hedged Equity Index ETF seeks to track, to the extent possible, the price and yield performance of the WisdomTree Europe CAD-Hedged Equity Index, before fees and expenses. The investment strategy of the WisdomTree Europe Hedged Equity Index ETF is to invest in and hold the Constituent Securities of the WisdomTree Europe CAD-Hedged Equity Index in the same proportion as they are reflected in the WisdomTree Europe CAD-Hedged Equity Index or otherwise invest in a manner intended to track the price and yield.
performance of the Index (e.g., sampling). As an alternative to or in conjunction with investing in and holding the Constituent Securities, WisdomTree Europe Hedged Equity Index ETF may invest in or use certain other securities to obtain exposure to the price and yield performance of the WisdomTree Europe CAD-Hedged Equity Index. The exposure that the portion of the portfolio of the WisdomTree Europe Hedged Equity Index ETF attributable to the Non-Hedged Units has to foreign currencies will not be hedged back to the Canadian dollar. The exposure that the portion of the portfolio of the WisdomTree Europe Hedged Equity Index ETF has to foreign currencies will be hedged back to the Canadian dollar. See “Investment Strategies – Hedging – Hedged Units” for further information.

**WisdomTree U.S. Quality Dividend Growth Index ETF**

The WisdomTree U.S. Quality Dividend Growth Index ETF seeks to track, to the extent possible, the price and yield performance of the WisdomTree U.S. Quality Dividend Growth Index CAD, before fees and expenses. The investment strategy of the WisdomTree U.S. Quality Dividend Growth Index ETF is to invest in and hold the Constituent Securities of the WisdomTree U.S. Quality Dividend Growth Index CAD in the same proportion as they are reflected in the WisdomTree U.S. Quality Dividend Growth Index CAD or otherwise invest in a manner intended to track the price and yield performance of the Index (e.g., sampling). As an alternative to or in conjunction with investing in and holding the Constituent Securities, the WisdomTree U.S. Quality Dividend Growth Index ETF may invest in or use certain other securities to obtain exposure to the price and yield performance of the WisdomTree U.S. Quality Dividend Growth Index CAD. The exposure that the portion of the portfolio of the WisdomTree U.S. Quality Dividend Growth Index ETF attributable to the Non-Hedged Units has to the U.S. dollar will not be hedged back to the Canadian dollar. The exposure that the portion of the portfolio of the WisdomTree U.S. Quality Dividend Growth Index ETF attributable to the Hedged Units has to the U.S. dollar will be hedged back to the Canadian dollar. See “Investment Strategies – Hedging – Hedged Units” for further information.

**WisdomTree International Quality Dividend Growth Index ETF**

The WisdomTree International Quality Dividend Growth Index ETF seeks to track, to the extent possible, the price and yield performance of the WisdomTree International Quality Dividend Growth Index CAD, before fees and expenses. The investment strategy of the WisdomTree International Quality Dividend Growth Index ETF is to invest in and hold the Constituent Securities of the WisdomTree International Quality Dividend Growth Index CAD in the same proportion as they are reflected in the WisdomTree International Quality Dividend Growth Index CAD or otherwise invest in a manner intended to track the price and yield performance of the Index (e.g., sampling). As an alternative to or in conjunction with investing in and holding the Constituent Securities, the WisdomTree International Quality Dividend Growth Index ETF may invest in or use certain other securities to obtain exposure to the price and yield performance of the WisdomTree International Quality Dividend Growth Index CAD. The exposure that the portion of the portfolio of the WisdomTree International Quality Dividend Growth Index ETF attributable to the Non-Hedged Units has to foreign currencies will not be hedged back to the Canadian dollar. The exposure that the portion of the portfolio of the WisdomTree International Quality Dividend Growth Index ETF attributable to the Hedged Units has to foreign currencies will be hedged back to the Canadian dollar. See “Investment Strategies – Hedging – Hedged Units” for further information.

**WisdomTree U.S. High Dividend Index ETF**

The WisdomTree U.S. High Dividend Index ETF seeks to track, to the extent possible, the price and yield performance of the WisdomTree U.S. High Dividend Index CAD, before fees and expenses. The investment strategy of the WisdomTree U.S. High Dividend Index ETF is to invest in and hold the Constituent Securities of the WisdomTree U.S. High Dividend Index CAD in the same proportion as they are reflected in the WisdomTree U.S. High Dividend Index CAD or otherwise invest in a manner intended to track the price and yield performance of the Index (e.g., sampling). As an alternative to or in conjunction with investing in and holding the Constituent Securities, the WisdomTree U.S. High Dividend Index ETF may invest in or use certain other securities to obtain exposure to the price and yield performance of the WisdomTree U.S. High Dividend Index CAD. The exposure that the portion of the portfolio of the WisdomTree U.S. High Dividend Index ETF attributable to the Non-Hedged Units has to the U.S. dollar will not be hedged back to the Canadian dollar. The exposure that the portion of the portfolio of the WisdomTree U.S. High Dividend Index ETF attributable to the Hedged Units has to the U.S. dollar will be hedged back to the Canadian dollar. See “Investment Strategies – Hedging – Hedged Units” for further information.
**WisdomTree U.S. MidCap Dividend Index ETF**

The WisdomTree U.S. MidCap Dividend Index ETF seeks to track, to the extent possible, the price and yield performance of the WisdomTree U.S. MidCap Dividend Index CAD, before fees and expenses. The investment strategy of the WisdomTree U.S. MidCap Dividend Index ETF is to invest in and hold the Constituent Securities of the WisdomTree U.S. MidCap Dividend Index CAD in the same proportion as they are reflected in the WisdomTree U.S. MidCap Dividend Index CAD or otherwise invest in a manner intended to track the price and yield performance of the Index (e.g., sampling). As an alternative to or in conjunction with investing in and holding the Constituent Securities, the WisdomTree U.S. MidCap Dividend Index ETF may invest in or use certain other securities to obtain exposure to the price and yield performance of the Index (e.g., sampling). The exposure that the portfolio of the WisdomTree U.S. MidCap Dividend Index ETF attributable to the Non-Hedged Units has to the U.S. dollar will not be hedged back to the Canadian dollar. The exposure that the portfolio of the portfolio of the WisdomTree U.S. MidCap Dividend Index ETF attributable to the Hedged Units has to the U.S. dollar will be hedged back to the Canadian dollar. See “Investment Strategies – Hedging – Hedged Units” for further information.

**WisdomTree Emerging Markets Dividend Index ETF**

The WisdomTree Emerging Markets Dividend Index ETF seeks to track, to the extent possible, the price and yield performance of the WisdomTree Emerging Markets Dividend Index CAD, before fees and expenses. The investment strategy of the WisdomTree Emerging Markets Dividend Index ETF is to invest in and hold the Constituent Securities of the WisdomTree Emerging Markets Dividend Index CAD in the same proportion as they are reflected in the WisdomTree Emerging Markets Dividend Index CAD or otherwise invest in a manner intended to track the price and yield performance of the Index (e.g., sampling). As an alternative to or in conjunction with investing in and holding the Constituent Securities, the WisdomTree Emerging Markets Dividend Index ETF may invest in or use certain other securities to obtain exposure to the price and yield performance of the WisdomTree Emerging Markets Dividend Index CAD. The exposure that the portfolio of the WisdomTree Emerging Markets Dividend Index ETF has to foreign currencies will not be hedged back to the Canadian dollar.

**WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF**

The WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF seeks to track, to the extent possible, the price and yield performance of the WisdomTree U.S. Quality Dividend Growth Index CAD-Hedged, before fees and expenses. The investment strategy of the WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF is to invest in and hold the Constituent Securities of the WisdomTree U.S. Quality Dividend Growth Index Variably CAD-Hedged in the same proportion as they are reflected in the WisdomTree U.S. Quality Dividend Growth Index Variably CAD-Hedged or otherwise invest in a manner intended to track the price and yield performance of the Index (e.g., sampling). As an alternative to or in conjunction with investing in and holding the Constituent Securities, the WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF may invest in or use certain other securities to obtain exposure to the price and yield performance of the WisdomTree U.S. Quality Dividend Growth Index Variably CAD-Hedged. The exposure that the WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF has to the U.S. dollar may be hedged back to the Canadian dollar, which may range from 0% to 100%, and is based on certain quantitative signals (namely, interest rate differentials, momentum and value). See “Investment Strategies – Variably Hedging – Variably Hedged Units” for further information.

**WisdomTree International Quality Dividend Growth Variably Hedged Index ETF**

The WisdomTree International Quality Dividend Growth Variably Hedged Index ETF seeks to track, to the extent possible, the price and yield performance of the WisdomTree International Quality Dividend Growth Index Variably CAD-Hedged, before fees and expenses. The investment strategy of the WisdomTree International Quality Dividend Growth Variably Hedged Index ETF is to invest in and hold the Constituent Securities of the WisdomTree International Quality Dividend Growth Index Variably CAD-Hedged in the same proportion as they are reflected in the WisdomTree International Quality Dividend Growth Index Variably CAD-Hedged or otherwise invest in a manner intended to track the price and yield performance of the Index (e.g., sampling). As an alternative to or in conjunction with investing in and holding the Constituent Securities, the WisdomTree International Quality Dividend Growth Variably Hedged Index ETF may invest in or use certain other securities to obtain exposure to the price and yield performance of the WisdomTree International Quality Dividend Growth Index Variably CAD-
WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF

The WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF seeks to track, to the extent possible, the price and yield performance of the Bloomberg Barclays Canadian Aggregate Enhanced Yield Index, before fees and expenses. The investment strategy of the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF is to invest in and hold the Constituent Securities of the Bloomberg Barclays Canadian Aggregate Enhanced Yield Index in the same proportion as they are reflected in the Bloomberg Barclays Canadian Aggregate Enhanced Yield Index or otherwise invest in a manner intended to track the price and yield performance of the Index (e.g., sampling). As an alternative to or in conjunction with investing in and holding the Constituent Securities, the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF may invest in or use certain other securities to obtain exposure to the price and yield performance of the Bloomberg Barclays Canadian Aggregate Enhanced Yield Index.

WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF

The WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF seeks to track, to the extent possible, the price and yield performance of the Bloomberg Barclays Canadian Short Aggregate Enhanced Yield Index, before fees and expenses. The investment strategy of the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF is to invest in and hold the Constituent Securities of the Bloomberg Barclays Canadian Short Aggregate Enhanced Yield Index in the same proportion as they are reflected in the Bloomberg Barclays Canadian Short Aggregate Enhanced Yield Index or otherwise invest in a manner intended to track the price and yield performance of the Index (e.g., sampling). As an alternative to or in conjunction with investing in and holding the Constituent Securities, the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF may invest in or use certain other securities to obtain exposure to the price and yield performance of the Bloomberg Barclays Canadian Short Aggregate Enhanced Yield Index.

WisdomTree Canada Quality Dividend Growth Index ETF

The WisdomTree Canada Quality Dividend Growth Index ETF seeks to track, to the extent possible, the price and yield performance of the WisdomTree Canada Quality Dividend Growth Index, before fees and expenses. The investment strategy of the WisdomTree Canada Quality Dividend Growth Index ETF is to invest in and hold the Constituent Securities of the WisdomTree Canada Quality Dividend Growth Index in the same proportion as they are reflected in the WisdomTree Canada Quality Dividend Growth Index or otherwise invest in a manner intended to track the price and yield performance of the Index (e.g., sampling). As an alternative to or in conjunction with investing in and holding the Constituent Securities, the WisdomTree Canada Quality Dividend Growth Index ETF may invest in or use certain other securities to obtain exposure to the price and yield performance of the WisdomTree Canada Quality Dividend Growth Index.

WisdomTree Japan Equity Index ETF

The WisdomTree Japan Equity Index ETF seeks to track, to the extent possible, the price and yield performance of the WisdomTree Japan Equity Index CAD, before fees and expenses. The investment strategy of the WisdomTree Japan Equity Index ETF is to invest in and hold the Constituent Securities of the WisdomTree Japan Equity Index CAD in the same proportion as they are reflected in the WisdomTree Japan Equity Index CAD or otherwise invest in a manner intended to track the price and yield performance of the Index (e.g., sampling). As an alternative to or in conjunction with investing in and holding the Constituent Securities, the WisdomTree Japan Equity Index ETF may invest in or use certain other securities to obtain exposure to the price and yield performance of the WisdomTree Japan Equity Index CAD. The exposure that the portion of the portfolio of the WisdomTree Japan Equity Index ETF attributable to the Non-Hedged Units will have to foreign currencies will not be hedged back to the Canadian dollar. The exposure that the portion of the portfolio of the WisdomTree Japan Equity Index ETF attributable to the Hedged Units will have to foreign currencies will be hedged back to the Canadian dollar. See “Investment Strategies – Hedging – Hedged Units” for further information.
WisdomTree ICBCCS S&P China 500 Index ETF

The WisdomTree ICBCCS S&P China 500 Index ETF seeks to track, to the extent possible, the price and yield performance of the S&P China 500 Index CAD, before fees and expenses. The investment strategy of the WisdomTree ICBCCS S&P China 500 Index ETF is to invest in and hold the Constituent Securities of the S&P China 500 Index CAD in the same proportion as they are reflected in the S&P China 500 Index CAD or otherwise invest in a manner intended to track the price and yield performance of the Index (e.g., sampling). As an alternative to or in conjunction with investing in and holding the Constituent Securities, WisdomTree ICBCCS S&P China 500 Index ETF may invest in or use certain other securities to obtain exposure to the price and yield performance of the S&P China 500 Index CAD. The exposure that the portion of the portfolio of the WisdomTree ICBCCS S&P China 500 Index ETF attributable to the Hedged Units will have to foreign currencies will be hedged back to the Canadian dollar. The exposure that the portion of the portfolio of the WisdomTree ICBCCS S&P China 500 Index ETF attributable to the Non-Hedged Units will have to foreign currencies will not be hedged back to the Canadian dollar. See “Investment Strategies – Hedging – Hedged Units” for further information.

The Indexes

WisdomTree Europe CAD-Hedged Equity Index

The WisdomTree Europe CAD-Hedged Equity Index is a fundamentally weighted index designed to provide exposure to dividend paying European equities while at the same time neutralizing exposure to fluctuations between the Euro and the Canadian dollar. In this sense, the Index “hedges” against fluctuations in the relative value of the Euro against the Canadian dollar. The primary starting screening universe for the Index is the constituents of the WisdomTree International Equity Index that are domiciled in Europe and are traded in Euros, have at least US$1 billion market capitalization, derive at least 50% of their revenue from countries outside of Europe and have paid at least US$5 million in gross cash dividends. The component securities are weighted in the Index based on annual cash dividends paid in the annual cycle prior to the annual reconstitution. Further information about the WisdomTree Europe CAD-Hedged Equity Index and its Constituent Issuers is available from WisdomTree on its website at www.wisdomtree.ca/index-methodology. An independent calculation agent calculates the Index.

WisdomTree U.S. Quality Dividend Growth Index CAD

The WisdomTree U.S. Quality Dividend Growth Index CAD is a fundamentally weighted index designed to provide exposure to dividend-paying U.S. companies with growth characteristics. The primary starting screening universe for the Index is the constituents of the WisdomTree U.S. Dividend Index with market capitalization of at least US$2 billion and an earnings yield greater than the dividend yield. The Index is comprised of the top 300 companies in the WisdomTree U.S. Dividend Index with the best combined rank of growth and quality factors. The growth factor ranking is based on long-term earnings growth expectations, while the quality factor ranking is based on three year historical averages for return on equity and return on assets. The Index is dividend weighted annually to reflect the proportionate share of the aggregate cash dividends each component company is projected to pay in the coming year, based on the most recently declared dividend per share. Further information about the WisdomTree U.S. Quality Dividend Growth Index CAD and its Constituent Issuers is available from WisdomTree on its website at www.wisdomtree.ca/index-methodology. An independent calculation agent calculates the Index.

WisdomTree International Quality Dividend Growth Index CAD

The WisdomTree International Quality Dividend Growth Index CAD is a fundamentally weighted Index designed to provide exposure to dividend paying developed market companies with growth characteristics. The primary starting screening universe for the Index is the constituents of the WisdomTree International Equity Index with market capitalization of at least US$1 billion and an earnings yield greater than the dividend yield. The Index is comprised of the top 300 companies with the best combined rank of growth and quality factors. The growth factor ranking is based on long-term earnings growth expectations, while the quality factor ranking is based on three year historical averages for return on equity and return on assets. Companies are weighted in the Index based on annual cash dividends paid. Further information about the WisdomTree International Quality Dividend Growth Index CAD and its Constituent Issuers is available from WisdomTree on its website at www.wisdomtree.ca/index-methodology. An independent calculation agent calculates the Index.
WisdomTree U.S. High Dividend Index CAD

The WisdomTree U.S. High Dividend Index CAD is a fundamentally weighted index designed to provide exposure to companies with high dividend yields selected from the WisdomTree U.S. Dividend Index. The primary starting screening universe for the Index is the constituents of the WisdomTree U.S. Dividend Index with market capitalization of at least US$200 million. Securities ranking in the highest 30% by indicated dividend yield are selected for inclusion. The Index is dividend weighted annually to reflect the proportionate share of the aggregate cash dividends each component company is projected to pay in the coming year, based on the most recently declared dividend per share. Further information about the WisdomTree U.S. High Dividend Index CAD and its Constituent Issuers is available from WisdomTree on its website at www.wisdomtree.ca/index-methodology. An independent calculation agent calculates the Index.

WisdomTree U.S. MidCap Dividend Index CAD

The WisdomTree U.S. MidCap Dividend Index CAD is a fundamentally weighted index designed to provide exposure to the mid-capitalization segment of the U.S. dividend-paying market. The Index is comprised of the companies that compose the top 75% of the market capitalization of the WisdomTree U.S. Dividend Index after the 300 largest companies have been removed. The Index is dividend weighted annually to reflect the proportionate share of the aggregate cash dividends each component company is projected to pay in the coming year, based on the most recently declared dividend per share. Further information about the WisdomTree U.S. MidCap Dividend Index CAD and its Constituent Issuers is available from WisdomTree on its website at www.wisdomtree.ca/index-methodology. An independent calculation agent calculates the Index.

WisdomTree Emerging Markets Dividend Index CAD

The WisdomTree Emerging Markets Dividend Index CAD is a fundamentally weighted index that measures the performance of dividend-paying stocks within emerging markets. The Index is comprised of all dividend paying companies within countries classified by WisdomTree Investments, Inc. as emerging markets that meet minimum listing, market capitalization and liquidity requirements. Companies are weighted in the Index based on annual cash dividends paid. Further information about the WisdomTree Emerging Markets Dividend Index CAD and its Constituent Issuers is available from WisdomTree on its website at www.wisdomtree.ca/index-methodology. An independent calculation agent calculates the Index.

WisdomTree U.S. Quality Dividend Growth Index Variably CAD-Hedged

The WisdomTree U.S. Quality Dividend Growth Index Variably CAD-Hedged is a fundamentally weighted index designed to provide exposure to dividend-paying U.S. companies with growth characteristics, while at the same time applying a Variably Hedged approach to managing currency exposure to fluctuations between the value of the U.S. dollar and the Canadian dollar. The primary starting screening universe for the Index is the constituents of the WisdomTree U.S. Dividend Index with market capitalization of at least US$2 billion and an earnings yield greater than the dividend yield. The Index is comprised of the top 300 companies in the WisdomTree U.S. Dividend Index with the best combined rank of growth and quality factors. The growth factor ranking is based on long-term earnings growth expectations, while the quality factor ranking is based on three year historical averages for return on equity and return on assets. The Index is dividend weighted annually to reflect the proportionate share of the aggregate cash dividends each component company is projected to pay in the coming year, based on the most recently declared dividend per share. The Index applies a Variably Hedged approach to managing currency fluctuations in the relative value of the U.S. dollar against the Canadian dollar, which may range from 0% to 100%, and is based on certain quantitative signals (namely, interest rate differentials, momentum and value). Further information about the WisdomTree U.S. Quality Dividend Growth Index Variably CAD-Hedged and its Constituent Issuers is available from WisdomTree on its website at www.wisdomtree.ca/index-methodology. An independent calculation agent calculates the Index.

WisdomTree International Quality Dividend Growth Index Variably CAD-Hedged

The WisdomTree International Quality Dividend Growth Index Variably CAD-Hedged is a fundamentally weighted Index designed to provide exposure to dividend paying developed market companies with growth characteristics, while at the same time applying a Variably Hedged approach to managing currency exposure to fluctuations between the value of foreign currencies and the Canadian dollar. The primary starting screening universe for the
Index is the constituents of the WisdomTree International Equity Index with market capitalization of at least US$1 billion and an earnings yield greater than the dividend yield. The Index is comprised of the top 300 companies with the best combined rank of growth and quality factors. The growth factor ranking is based on long-term earnings growth expectations, while the quality factor ranking is based on three year historical averages for return on equity and return on assets. Companies are weighted in the Index based on annual cash dividends paid. The Index applies a Variably Hedged approach to managing currency fluctuations in the relative value of foreign currencies against the Canadian dollar which may range from 0% to 100%, and is based on certain quantitative signals (namely, interest rate differentials, momentum and value). Further information about the WisdomTree International Quality Dividend Growth Index Variably CAD-Hedged and its Constituent Issuers is available from WisdomTree on its website at www.wisdomtree.ca/index-methodology. An independent calculation agent calculates the Index.

**Bloomberg Barclays Canadian Aggregate Enhanced Yield Index**

The Bloomberg Barclays Canadian Aggregate Enhanced Yield Index is designed to broadly capture the Canadian investment grade, fixed income securities market while seeking to enhance yield within desired risk parameters and constraints. Rather than re-weight individual securities, the Index uses a rules-based approach to re-weight subgroups of the Bloomberg Barclays Canadian Aggregate Index with the aim of earning a higher yield while broadly retaining the risk characteristics of the Bloomberg Barclays Canadian Aggregate Index.

The Index segments the eligible universe of Canadian investment grade securities into subgroups defined by sector, quality and maturity characteristics. Yield can typically be increased by shifting exposure along any of a number of these risk dimensions and re-weighting the subcomponents of the Index. At the security level, the Index draws from the universe defined by the Bloomberg Barclays Canadian Aggregate Index, which consists of investment grade debt securities denominated in Canadian dollars. To be eligible for inclusion in the Bloomberg Barclays Canadian Aggregate Index, debt securities must have a fixed rate coupon, at least $300 million in par amount outstanding (lowered to at least $150 million from and after August 1, 2018), at least one year to final maturity and be investment grade rated.

The Index employs a proprietary weighting methodology that seeks to enhance yield by allocating more weight to subgroups with higher yields while maintaining defined risk constraints designed to mitigate risk relative to the eligible Canadian investment grade fixed income universe. Subgroups with higher yields are identified based on a subgroup’s yield to worst measurements, rather than its yield to maturity. Yield to worst refers to the lowest potential yield that can be received on a bond without issuer default. The Index uses yield to worst measurements to determine the yield of each subgroup. However, to retain the broad risk characteristics of the Bloomberg Barclays Canadian Aggregate Index, the Index also employs constraints that include caps on tracking error volatility, duration, sector and subgroup weights, and turnover. The weights are determined at the subgroup level (negative weights for a subgroup are not permitted) and passed down to the individual security level, where each security’s weight is equal to the subgroup weight multiplied by its market capitalization weight within the subgroup. The Index is rebalanced on a monthly basis.

The duration range of the Index is not generally expected to exceed the duration of the Bloomberg Barclays Canadian Aggregate Index by more than one year. Historically, such universe has had a duration range between approximately six and nine and half years. Duration is a measure used to determine the sensitivity of a portfolio to changes in interest rates with a longer duration portfolio being more sensitive to changes in interest rates. For example, the value of a fund with a portfolio duration of nine years would be expected to drop by 9% for every 1% increase in interest rates. Further information about the Bloomberg Barclays Canadian Aggregate Enhanced Yield Index and its Constituent Issuers is available from Bloomberg Index Services Limited on its website at www.bloombergindices.com/bloomberg-barclays-indices-resources/

**Bloomberg Barclays Canadian Short Aggregate Enhanced Yield Index**

The Bloomberg Barclays Canadian Short Aggregate Enhanced Yield Index is designed to broadly capture the short-term Canadian investment grade, fixed income securities market while seeking to enhance yield within desired risk parameters and constraints. The Index uses a rules-based approach to include subgroups of the Bloomberg Barclays Canadian Aggregate Index (i.e., treasuries, government-related, credit and securitized debt) with effective maturities generally shorter than five years (“CAD ST Agg Universe”) and to re-weight such subgroups with the aim of earning a higher yield while broadly retaining the risk characteristics of the CAD ST Agg Universe. To be eligible
for the CAD ST Agg Universe and for inclusion in the Index, debt securities must be rated investment grade, have a fixed rate coupon, have at least $300 million in par amount outstanding (lowered to at least $150 million from and after August 1, 2018), be denominated in Canadian dollars and have at least one year to final maturity.

The Index features Canadian treasuries, government-related bonds, corporate bonds, and other type of securities such as securitized debt.

The Index employs a proprietary weighting methodology that seeks to enhance yield by allocating more weight to subgroups with higher yields within the CAD ST Agg Universe while maintaining defined risk constraints designed to mitigate risk relative to this portion of the eligible Canadian investment grade fixed income universe. However, to retain the broad risk characteristics of the CAD ST Agg Universe, the Index also employs constraints relative to the CAD ST Agg Universe that include caps on tracking error volatility, duration, sector and subgroup weights, and turnover. The Index is rebalanced on a monthly basis.

The duration of the Index is generally expected not to exceed the duration of the CAD ST Agg Universe, by more than 0.5 years. The duration of the CAD ST Agg Universe has historically had a duration range between approximately two to three and half years. Duration is a measure used to determine the sensitivity of a portfolio to changes in interest rates with a longer duration portfolio being more sensitive to changes in interest rates. For example, the value of a fund with a portfolio duration of three years would be expected to drop by 3% for every 1% increase in interest rates. The Index’s constraints are capped relative to the constraints of the CAD ST Agg Universe. The weights are determined at the subgroup level (negative weights for a subgroup are not permitted) and passed down to the individual security levels where each security’s weight is equal to the subgroup weight multiplied by its market capitalization weight within the subgroup. Further information about the Bloomberg Barclays Canadian Short Aggregate Enhanced Yield Index and its Constituent Issuers is available from Bloomberg Index Services Limited on its website at www.bloombergindices.com/bloomberg-barclays-indices-resources/.

**WisdomTree Canada Quality Dividend Growth Index**

The WisdomTree Canada Quality Dividend Growth Index is a fundamentally weighted index designed to provide exposure to dividend-paying Canadian companies with growth characteristics. To be eligible for inclusion in the Index, component companies must be incorporated and have their shares listed on a major stock exchange in Canada, have paid at least US$5 million in gross cash dividends on shares of their common stock in the prior annual cycle, and a dividend coverage ratio greater than 1. Component companies must have a market capitalization of at least US$200 million and an average daily dollar volume of at least US$200,000 for the prior three months. Shares of such component companies must trade at least 250,000 shares per month for the prior three months. Companies that pass the initial eligibility criteria, are then ranked and selected based on market capitalization, where the top 100 companies by share class market cap are selected for inclusion. The remaining companies are ranked based on growth and quality factors, and the top 50 companies with the highest combined rank are included. The Index is dividend weighted quarterly to reflect the proportionate share of the aggregate cash dividends each component company has paid over the prior annual cycle. Further information about the WisdomTree Canada Quality Dividend Growth Index and its Constituent Issuers is available from WisdomTree on its website at www.wisdomtree.ca/index-methodology. An independent calculation agent calculates the Index.

**WisdomTree Japan Equity Index CAD**

The WisdomTree Japan Equity Index CAD is a fundamentally weighted index designed to provide exposure to Japanese equity markets. The Index consists of dividend-paying companies incorporated in Japan and traded on the Tokyo Stock Exchange that derive less than 80% of their revenue from sources in Japan. By excluding companies that derive 80% or more of their revenue from Japan, the Index is tilted towards companies with a more significant global revenue base. The companies included in the Index typically have greater exposure to the value of global currencies and, in many cases, their business prospects historically have improved when the value of the yen has declined and have weakened when the value of the yen has increased. To be eligible for inclusion in the Index, a company must meet the following criteria: (i) payment of at least US$5 million in cash dividends on common shares in the annual cycle prior to the annual Index screening date; (ii) market capitalization of at least US$100 million as of the annual Index screening date; (iii) average daily dollar trading volume of at least US$100,000 for the three months preceding the annual Index screening date; and (iv) trading of at least 250,000 shares per month for each of the six months preceding the annual Index screening date. Securities are weighted in the Index based on dividends
paid over the prior annual cycle. Companies that pay a greater total dollar amount of dividends are more heavily
weighted. To derive a company’s initial Index weight, (i) multiply the U.S. dollar value of the company’s annual
gross dividend per share by the number of common shares outstanding for that company (the “Cash Dividend
Factor”); (ii) calculate the Cash Dividend Factor for each company; (iii) add together all of the companies’ Cash
Dividend Factors; and (iv) divide the company’s Cash Dividend Factor by the sum of all Cash Dividend Factors. At
the time of the Index’s annual screening date, the maximum weight of any single security in the Index is capped at
5% and the maximum weight of any one sector in the Index is capped at 25%; however, security and/or sector
weights may fluctuate above the specified cap in response to market conditions and/or the application of volume
factor adjustments. The Index methodology applies a volume factor adjustment to reduce a component security’s
weight in the Index and reallocate the reduction in weight pro rata among the other securities if, as of the annual
Index screening date, a component security no longer meets certain trading volume thresholds.

Further information about the WisdomTree Japan Equity Index CAD and its Constituent Issuers is available from
WisdomTree on its website at www.wisdomtree.ca/index-methodology. An independent calculation agent calculates
the Index.

S&P China 500 Index CAD

The S&P China 500 Index CAD selects the largest 500 eligible companies from the broader S&P Total China BMI
Index, which represents the entire investment universe of Chinese companies that meet certain minimum market
capitalization and trading volume thresholds, and is weighted by float-adjusted market capitalization. All Chinese
share classes, including A-Shares and offshore listings, are eligible for inclusion in the Index.

The following chart provides an overview of the different share classes eligible for inclusion in the Index:

<table>
<thead>
<tr>
<th>Share Class</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>A-Shares</td>
<td>These are shares of Chinese companies incorporated in mainland China that trade in Chinese Renminbi on the Shanghai or Shenzhen Stock Exchanges.</td>
</tr>
<tr>
<td>B-Shares</td>
<td>These are shares of Chinese companies incorporated in mainland China that trade in U.S. dollars on the Shanghai Stock Exchange and in Hong Kong dollars on the Shenzhen Stock Exchange.</td>
</tr>
<tr>
<td>H-Shares</td>
<td>These are shares of Chinese companies incorporated in mainland China that trade in Hong Kong dollars on the Hong Kong Stock Exchange. H-Shares are available to non-residents of China.</td>
</tr>
<tr>
<td>Red Chips</td>
<td>These are shares of Chinese companies incorporated outside of mainland China that trade in Hong Kong dollars on the Hong Kong Stock Exchange. Red Chips, which are controlled by mainland Chinese entities, are available to non-residents of China.</td>
</tr>
<tr>
<td>P Chips</td>
<td>These are shares of non-state-owned Chinese companies incorporated outside of mainland China in domiciles of convenience such as the Cayman Islands, Bermuda, etc. and listed on the Hong Kong Stock Exchange.</td>
</tr>
<tr>
<td>U.S. Listed or Foreign Listed Chinese Companies</td>
<td>U.S. listed or foreign listed Chinese companies are defined as companies that primarily operate in mainland China but whose primary listings are on a U.S. or foreign exchange (i.e., all exchanges outside of mainland China).</td>
</tr>
</tbody>
</table>

The Index consists of companies that: (i) are constituents of the S&P Total China BMI Index; (ii) have a float-
adjusted market capitalization of at least US$300 million (US$250 million for existing constituents) as of the semi-
annual Index screening date (“float-adjusted” means that the share amounts reflect only shares available to investors); and (iii) have a six-month median daily dollar trading volume of at least US$1 million (US$0.8 million for existing constituents) as of the semi-annual Index screening date. It is anticipated that A-Shares will comprise the largest portion of the Index. Further information about the S&P China 500 Index CAD and its Constituent Issuers is available from S&P Dow Jones Indices LLC on its website at https://us.spindices.com/indices/equity/sp-china-500-cad.

**Change in an Underlying Index**

The Manager may, subject to any required Unitholder approval, change the Index underlying a WisdomTree ETF to another index in order to provide investors with substantially the same exposure to the asset class to which that WisdomTree ETF is currently exposed. If the Manager changes the Index underlying any WisdomTree ETF, or any index replacing such Index, the Manager will issue a press release identifying the new Index, describing its Constituent Securities and specifying the reasons for the change in the Index.

**Termination of the Indexes**

The Index Provider determines and administers the respective Indexes. In the event that the Index Provider ceases to provide an Index or the License Agreement is terminated, the Manager may terminate the applicable WisdomTree ETF(s) on 60 days’ notice, change the investment objective of that WisdomTree ETF, seek to track an alternative index or make such other arrangements as the Manager considers appropriate and in the best interests of Unitholders of the WisdomTree ETF in the circumstances.

**Use of the Indexes**

The Manager and the applicable WisdomTree ETF are permitted to use the applicable Index pursuant to the applicable License Agreement described below under “Material Contracts – License Agreements”. The Manager and the WisdomTree ETFs do not accept responsibility for, or guarantee the accuracy and/or completeness of, the Indexes or any data included in the Indexes.

**INVESTMENT STRATEGIES**

The investment strategy of each WisdomTree ETF is to invest in and hold a proportionate share of the Constituent Securities of the applicable Index, or other securities, to seek to track the price and yield performance of that Index, in order to achieve its investment objectives. The WisdomTree ETFs may also hold cash and cash equivalents or other money market instruments in order to meet their current obligations.

The Investment Advisor may use a sampling methodology in selecting investments for a WisdomTree ETF. Sampling means that the Investment Advisor will use quantitative analysis to select securities from the applicable Index to obtain a representative sample of securities that resemble the Index in terms of key risk factors, performance attributes, industry weightings, market capitalization and other appropriate financial characteristics. The quantity of Constituent Securities selected using such sampling methodology will be based on a number of factors, including the asset base of the WisdomTree ETF.

Under normal market conditions, each of the WisdomTree ETFs will primarily invest in equity or debt securities and/or securities of one or more Canadian WisdomTree ETFs or U.S. WisdomTree ETFs provided that they are consistent with its investment objectives.

The WisdomTree ETFs may invest in or use derivative instruments and may engage in securities lending transactions in order to earn additional income for the WisdomTree ETFs, provided that the use of such derivative instruments and such securities lending transactions are in compliance with applicable Canadian securities legislation and are consistent with the investment objective and investment strategies of the applicable WisdomTree ETF. The exposure that the portion of the portfolio of a WisdomTree ETF attributable to the Non-Hedged Units has to foreign currencies will not be hedged back to the Canadian dollar. The exposure that the portion of the portfolio of a WisdomTree ETF attributable to the Hedged Units has to foreign currencies will be hedged back to the Canadian dollar. See “Investment Strategies – Hedging – Hedged Units” for further information. The exposure that a WisdomTree Variably Hedged ETF has to foreign currencies may be hedged back to the Canadian dollar, which may range from 0% to 100%, and is based on certain quantitative signals (namely, interest rate differentials,
momentum and value). See “Investment Strategies – Variably Hedging – Variably Hedged Units” below for further information. In accordance with applicable Canadian securities legislation, including NI 81-102, and as an alternative to or in conjunction with investing in and holding the Constituent Securities, a WisdomTree ETF may also invest in other securities in a manner that is consistent with the investment objectives and investment strategies of the WisdomTree ETF, provided that there shall be no duplication of management fees chargeable in connection with Constituent Securities held indirectly by a WisdomTree ETF through investments in other investment funds.

**Hedging – Hedged Units**

A WisdomTree ETF that offers Hedged Units will seek to “hedge” against fluctuations in the relative value of the foreign currency exposure against the Canadian dollar. The Hedged Units are designed to have higher returns than an equivalent non-hedged investment when the Canadian dollar is going up in value relative to the foreign currency exposure. Conversely, the Hedged Units are designed to have lower returns than an equivalent non-hedged investment when the Canadian dollar is falling in value relative to the foreign currency exposure. Forward currency contracts or futures contracts are used to offset the Hedged Units’ exposure to foreign currencies, and are typically rolled or rebalanced on a monthly basis based on total equity exposure of each currency or country. See “Investment Strategies – Use of Derivative Instruments”.

**Variably Hedging – Variably Hedged Units**

A WisdomTree Variably Hedged ETF may hedge against fluctuations in the relative value of the foreign currency exposure against the Canadian dollar, which may range from 0% to 100% based on certain quantitative signals (namely, interest rate differentials, momentum and value). The Index will determine and adjust the hedge ratios, in respect of the Variably Hedged Units of a WisdomTree Variably Hedged ETF, on foreign currencies on a monthly basis using three equally-weighted, quantitative signals: (a) interest rate differentials, (b) momentum and (c) value. Interest rate differentials are determined by measuring the difference in interest rates, as implied in one month foreign exchange (FX) forwards, between each currency and the Canadian dollar. Momentum is the relative price momentum of the foreign currency as determined by comparing two moving average signals on the historically observed Canadian dollar spot rates over 10 and 240 business day periods. Value is the relative purchasing power of the foreign currency as determined with reference to the foreign currency spot rate over 20 business days as compared to the latest purchasing power parity (PPP) numbers as published by the Office of Economic Cooperation and Development (OECD). The Variably Hedged approach is designed to limit losses related to foreign currencies when such currencies depreciate against the Canadian dollar, thereby seeking to have the WisdomTree Variably Hedged ETF benefit from such currency movements while reducing the volatility associated with currency returns. The Index will, in respect of the Variably Hedged Units, apply an applicable published currency forward rate to such foreign currencies to hedge against fluctuations in the relative value of the foreign currencies against the Canadian dollar pursuant to the applicable hedge ratios. The WisdomTree Variably Hedged Indexes will generally use forward currency contracts or futures contracts to the extent foreign currencies use a Variably Hedged approach. See “Investment Strategies – Use of Derivative Instruments”.

**Renminbi Qualified Foreign Institutional Investor**

The WisdomTree ICBCCS S&P China 500 Index ETF seeks to track the performance of the S&P China 500 Index CAD by investing directly in the A-Shares of China domestic equity securities listed and traded on the SSE or SZSE via the Shanghai-Hong Kong or Shenzhen-Hong Kong Stock Connect programs (“Stock Connect”) and through the RQFII quota of ICBCCS, WisdomTree ICBCCS S&P China 500 Index ETF’s Investment Advisor, as well as by investing in the other share classes of equity securities, set forth above, issued by Chinese companies that are listed on exchanges outside of mainland China.

Stock Connect is a securities trading and clearing linked program between either SSE or SZSE, and the SEHK, HKSCC, and ChinaClear, with an aim to achieve mutual stock market access between the PRC and Hong Kong. Stock Connect comprises a Northbound Trading Link (for investment in China A-Shares) by which investors, through their Hong Kong brokers and a securities trading service company established by SEHK, may place orders to trade eligible shares listed on SSE or SZSE by routing orders to the applicable exchange. Through Stock Connect, overseas investors (including the WisdomTree ICBCCS S&P China 500 Index ETF) may be allowed, subject to rules and regulations issued and/or amended by the applicable regulatory authority from time to time, to trade China
A-Shares listed on the SSE or SZSE (together, the “Mainland Securities”) through the Northbound Trading Link. The Mainland Securities include all of the constituent stocks from time to time of the SSE 180 Index and SSE 380 Index, all of the constituent stocks of the SZSE Component Index and SZSE Small/Mid Cap Innovation Index that have a market capitalization of not less than 6 billion Renminbi (“RMB”), and all of the SSE- and SZSE-listed China A-Shares that are not included as constituent stocks of the relevant indices but which have corresponding H-Shares listed on SEHK, except those SSE- and SZSE-listed shares which are (i) not traded in RMB and (ii) included in the “risk alert board”. The list of eligible securities may be changed subject to the review and approval by the relevant PRC regulators from time to time.

To the extent WisdomTree ICBCCS S&P China 500 Index ETF invests in China A-Shares other than through Stock Connect, under current regulations in the PRC, generally foreign investors can invest only through certain qualified foreign institutional investors, such as WisdomTree ICBCCS S&P China 500 Index ETF’s Investment Advisor, that have obtained status as a RQFII from the CSRC and have been granted quota(s) by the PRC State Administration of Foreign Exchange to remit Renminbi into the PRC for the purpose of investing in the PRC’s domestic securities markets.

Securities Lending

A WisdomTree ETF may, in compliance with NI 81-102, lend securities to securities borrowers acceptable to it in order to earn additional income for the WisdomTree ETF pursuant to the terms of a securities lending agreement between the WisdomTree ETF and a securities lending agent under which: (i) the borrower will pay to the WisdomTree ETF a negotiated securities lending fee and will make compensation payments to the WisdomTree ETF equal to any distributions received by the borrower on the securities borrowed; (ii) the securities loans qualify as “securities lending arrangements” for the purposes of the Tax Act; (iii) the WisdomTree ETF will receive collateral security equal to at least 102% of the value of the portfolio securities loaned; and (iv) immediately after the WisdomTree ETF enters into the transaction, the aggregate market value of all securities loaned and not yet returned to it does not exceed 50% of the Net Asset Value of the WisdomTree ETF. The securities lending agent for a WisdomTree ETF will be responsible for the ongoing administration of the securities loans, including the obligation to mark-to-market the collateral on a daily basis.

Use of Derivative Instruments

The WisdomTree ETFs may invest in or use derivatives such as options, futures, forward contracts and swaps for purposes that include gaining exposure to securities without buying the securities directly or as otherwise set forth in a WisdomTree ETF’s investment objective. The WisdomTree ETFs may invest in or use derivative instruments only if the use of such derivative instruments is in compliance with applicable securities law, including with respect to limits on counterparty exposure, and is consistent with the investment objective and investment strategies of the applicable WisdomTree ETF. The exposure that the portion of the portfolio of a WisdomTree ETF attributable to the Non-Hedged Units has to foreign currencies will not be hedged back to the Canadian dollar. The exposure that the portion of the portfolio of a WisdomTree ETF attributable to the Hedged Units has to foreign currencies will be hedged back to the Canadian dollar. See “Investment Strategies – Hedging – Hedged Units” for further information. The exposure that a WisdomTree Variably Hedged ETF has to foreign currencies may be hedged back to the Canadian dollar, which may range from 0% to 100%, and is based on certain quantitative signals (namely, interest rate differentials, momentum and value). See “Investment Strategies – Variably Hedging – Variably Hedged Units” and “Risk Factors – General Risks Relating to an Investment in the WisdomTree ETFs – Derivative Investments Risk”.

Rebalancing and Adjustment

The following table sets out the current Index for each of the WisdomTree ETFs and information about the rebalancing of the Indexes.

<table>
<thead>
<tr>
<th>WisdomTree ETF</th>
<th>Current Index</th>
<th>Rebalancing and Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>WisdomTree Europe Hedged Equity Index ETF</td>
<td>WisdomTree Europe CAD-Hedged Equity Index</td>
<td>Rebalanced annually</td>
</tr>
<tr>
<td>WisdomTree U.S. Quality Dividend Growth Index ETF</td>
<td>WisdomTree U.S. Quality Dividend Growth Index CAD</td>
<td>Rebalanced annually</td>
</tr>
<tr>
<td>WisdomTree ETF</td>
<td>Current Index</td>
<td>Rebalancing and Adjustment</td>
</tr>
<tr>
<td>--------------------------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------------</td>
<td>----------------------------</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Index ETF</td>
<td>WisdomTree International Quality Dividend Growth Index CAD</td>
<td>Rebalanced annually</td>
</tr>
<tr>
<td>WisdomTree U.S. High Dividend Index ETF</td>
<td>WisdomTree U.S. High Dividend Index CAD</td>
<td>Rebalanced annually</td>
</tr>
<tr>
<td>WisdomTree U.S. MidCap Dividend Index ETF</td>
<td>WisdomTree U.S. MidCap Dividend Index CAD</td>
<td>Rebalanced annually</td>
</tr>
<tr>
<td>WisdomTree Emerging Markets Dividend Index ETF</td>
<td>WisdomTree Emerging Markets Dividend Index CAD</td>
<td>Rebalanced annually</td>
</tr>
<tr>
<td>WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF</td>
<td>WisdomTree U.S. Quality Dividend Growth Index Variably CAD-Hedged</td>
<td>Rebalanced annually</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Variably Hedged Index ETF</td>
<td>WisdomTree International Quality Dividend Growth Index Variably CAD-Hedged</td>
<td>Rebalanced annually</td>
</tr>
<tr>
<td>WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF</td>
<td>Bloomberg Barclays Canadian Aggregate Enhanced Yield Index</td>
<td>Rebalanced monthly</td>
</tr>
<tr>
<td>WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF</td>
<td>Bloomberg Barclays Canadian Short Term Aggregate Enhanced Yield Index</td>
<td>Rebalanced monthly</td>
</tr>
<tr>
<td>WisdomTree Canada Quality Dividend Growth Index ETF</td>
<td>WisdomTree Canada Quality Dividend Growth Index</td>
<td>Rebalanced quarterly</td>
</tr>
<tr>
<td>WisdomTree Japan Equity Index ETF</td>
<td>WisdomTree Japan Equity Index CAD</td>
<td>Rebalanced annually</td>
</tr>
<tr>
<td>WisdomTree ICBCCS S&amp;P China 500 Index ETF</td>
<td>S&amp;P China 500 Index CAD</td>
<td>Rebalanced semi-annually</td>
</tr>
</tbody>
</table>

The portfolio of each WisdomTree ETF is expected to be rebalanced by the end of the first Trading Day after the day on which any adjustment is effected.

**Action on Index Rebalancing or Portfolio Adjustment**

Whenever an Index or a portfolio is rebalanced or adjusted by adding securities to or subtracting securities from that Index or portfolio, the applicable WisdomTree ETF will generally acquire and/or dispose of the appropriate number of securities.

When the applicable Index of a WisdomTree ETF is adjusted as a result of a special dividend, the WisdomTree ETF shall issue such additional Units in consideration for the additional Constituent Securities of the applicable Constituent Issuer as the Investment Advisor may stipulate. Special dividends will generally not have an effect on the replication of the weighting of such Constituent Security in the Indexes by the WisdomTree ETFs.

**Take-over Bids for Constituent Issuers**

If a take-over bid (including an issuer bid) is made for a Constituent Issuer, the Investment Advisor, in its discretion, may or may not tender securities of such Constituent Issuer. If securities are tendered by a WisdomTree ETF, they may or may not be taken up under the bid. If a take-over bid is successful, the Constituent Issuer may no longer qualify for inclusion in the applicable Index or portfolio and may be removed from the relevant Index or portfolio, in which case any securities of the Constituent Issuer still held by the relevant WisdomTree ETF will be disposed of by the WisdomTree ETF as described above under “Action on Index Rebalancing or Portfolio Adjustment”.

If a WisdomTree ETF tenders securities under a take-over bid and they are taken up but the Constituent Issuer is not taken out of the applicable Index or portfolio, the WisdomTree ETF will use the proceeds received from tendering to the take-over bid to purchase securities of the Constituent Issuer to replenish Baskets of Securities held by that WisdomTree ETF. If the proceeds are not sufficient for this purpose, the WisdomTree ETF will purchase the necessary securities in return for the issue of the appropriate number of Units. If the proceeds received by the WisdomTree ETF under a take-over bid are more than sufficient to purchase replacement securities where the Constituent Issuer is not removed from the applicable Index or portfolio, the surplus will be used, first, to pay expenses of the WisdomTree ETF, and then any remaining amounts will be distributed to Unitholders.
Any proceeds received by a WisdomTree ETF in a form other than cash as a result of a sale of Constituent Securities to a person other than a Designated Broker will be delivered to a Designated Broker and, if so determined by the Investment Advisor, the Designated Broker shall subscribe for Units of the WisdomTree ETF in exchange for such non-cash proceeds, provided that the purchase price for such Units shall not exceed the value of such non-cash proceeds received by the WisdomTree ETF on the sale of Constituent Securities to such person or such other amount as the WisdomTree ETF and the Designated Broker shall agree.

After a tender of securities by a WisdomTree ETF, a Unitholder exchanging Units for Baskets of Securities as described below under “Redemption and Exchange of Units – Exchange of Units for Baskets of Securities” will be entitled to receive the applicable portion of the proceeds received by the WisdomTree ETF for securities taken up under the bid or, if the securities are not taken up, the applicable portion of those securities when they are returned to that WisdomTree ETF.

**OVERVIEW OF THE SECTORS IN WHICH THE WISDOMTREE ETFs INVEST**

**WisdomTree Europe Hedged Equity Index ETF**

The WisdomTree Europe Hedged Equity Index ETF invests in equity securities of companies included in the WisdomTree International Equity Index (consisting of equity securities of companies in the industrialized world, excluding Canada and the U.S. that pay regular cash dividends and meet certain other liquidity and capitalization requirements) that are domiciled in Europe and are traded in Euros, have at least $1 billion market capitalization, and derive at least 50% of their revenue in the latest fiscal year from countries outside of Europe. See “Investment Objectives – The Indexes – WisdomTree Europe CAD-Hedged Equity Index”.

**WisdomTree U.S. Quality Dividend Growth Index ETF**

The WisdomTree U.S. Quality Dividend Growth Index ETF invests in equity securities of companies included in the WisdomTree Dividend Index (consisting of equity securities of U.S. companies listed on the New York Stock Exchange (NYSE), NASDAQ Global Select or NASDAQ Global Market, that pay regular cash dividends and that meet other liquidity and capitalization requirements) that have a market capitalization of at least $2 billion. See “Investment Objectives – The Indexes – WisdomTree U.S. Quality Dividend Growth Index CAD”.

**WisdomTree International Quality Dividend Growth Index ETF**

The WisdomTree International Quality Dividend Growth Index ETF invests in equity securities of companies included in the WisdomTree International Equity Index (consisting of equity securities of companies in the industrialized world, excluding Canada and the U.S. that pay regular cash dividends and meet certain other liquidity and capitalization requirements) that have the best combined rank of growth and quality factors. See “Investment Objectives – The Indexes – WisdomTree International Quality Dividend Growth Index CAD”.

**WisdomTree U.S. High Dividend Index ETF**

The WisdomTree U.S. High Dividend Index ETF invests in equity securities of companies included in the WisdomTree Dividend Index (consisting of equity securities of U.S. companies listed on the New York Stock Exchange (NYSE), NASDAQ Global Select or NASDAQ Global Market, that pay regular cash dividends and that meet other liquidity and capitalization requirements) that have high dividend yields. See “Investment Objectives – The Indexes – WisdomTree U.S. High Dividend Index CAD”.

**WisdomTree U.S. MidCap Dividend Index ETF**

The WisdomTree U.S. MidCap Dividend Index ETF invests in equity securities of companies that compose the top 75% of the market capitalization of the WisdomTree Dividend Index after the 300 largest companies have been removed. The WisdomTree Dividend Index consists of equity securities of U.S. companies listed on the New York Stock Exchange (NYSE), NASDAQ Global Select or NASDAQ Global Market, that pay regular cash dividends and that meet other liquidity and capitalization requirements. See “Investment Objectives – The Indexes – WisdomTree U.S. MidCap Dividend Index CAD”.

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WisdomTree Emerging Markets Dividend Index ETF

The WisdomTree Emerging Markets Dividend Index ETF invests in equity securities of emerging market dividend paying companies (based on annual cash dividends paid) in Brazil, Chile, China (which are listed on an exchange in Hong Kong), Czech Republic, Hungary, India, Indonesia, Korea, Malaysia, Mexico, the Philippines, Poland, Russia (in the form of global depositary receipts listed on an exchange in London or American depositary receipts which are listed on an exchange in the U.S.), South Africa, Taiwan, Thailand and Turkey. See “Investment Objectives – The Indexes – WisdomTree Emerging Markets Dividend Index CAD”.

WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF

The WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF invests in equity securities of companies included in the WisdomTree Dividend Index (consisting of equity securities of U.S. companies listed on the New York Stock Exchange (NYSE), NASDAQ Global Select or NASDAQ Global Market, that pay regular cash dividends and that meet other liquidity and capitalization requirements) that have a market capitalization of at least $2 billion. See “Investment Objectives – The Indexes – WisdomTree U.S. Quality Dividend Growth Index Variably CAD-Hedged”.

WisdomTree International Quality Dividend Growth Variably Hedged Index ETF

The WisdomTree International Quality Dividend Growth Variably Hedged Index ETF invests in equity securities of companies included in the WisdomTree International Equity Index (consisting of equity securities of companies in the industrialized world, excluding Canada and the U.S. that pay regular cash dividends and meet certain other liquidity and capitalization requirements) that have the best combined rank of growth and quality factors. See “Investment Objectives – The Indexes – WisdomTree International Quality Dividend Growth Index Variably CAD-Hedged”.

WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF

The WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF invests in debt securities of issuers included in the Bloomberg Barclays Canadian Aggregate Enhanced Yield Index (consisting of investment grade debt securities which are Canadian dollar denominated including bonds issued by the Canadian government, Canadian government-related bonds (issued by agencies tied to the federal government or provincial governments) and companies, as well as bonds issued by foreign corporations and governments) that have a fixed rate coupon and that have a remaining term to maturity of at least one year. See “Investment Objectives – The Indexes – Bloomberg Barclays Canadian Aggregate Enhanced Yield Index”.

WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF

The WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF invests in debt securities of issuers included in the Bloomberg Barclays Canadian Short Aggregate Enhanced Yield Index (consisting of investment grade debt securities which are Canadian dollar denominated including bonds issued by the Canadian government, Canadian government-related bonds (issued by agencies tied to the federal government or provincial governments) and companies, as well as bonds issued by foreign corporations and governments) that have a fixed rate coupon and that have a remaining term to maturity of at least one year. See “Investment Objectives – The Indexes – Bloomberg Barclays Canadian Short Aggregate Enhanced Yield Index”.

WisdomTree Canada Quality Dividend Growth Index ETF

The WisdomTree Canada Quality Dividend Growth Index ETF invests in equity securities of companies included in the WisdomTree Canada Quality Dividend Growth Index (consisting of equity securities of Canadian companies that have paid at least US$5 million in gross cash dividends over the last 12 months and that have a market capitalization of at least US$200 million and an average daily dollar volume of at least US$200,000 for the prior three months). See “Investment Objectives – The Indexes – WisdomTree Canada Quality Dividend Growth Index”.

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WisdomTree Japan Equity Index ETF

The WisdomTree Japan Equity Index ETF invests in equity securities of companies included in the WisdomTree Japan Equity Index CAD (consisting of equity securities of dividend paying companies incorporated in Japan). See “Investment Objectives – The Indexes – WisdomTree Japan Equity Index CAD”.

WisdomTree ICBCCS S&P China 500 Index ETF

WisdomTree ICBCCS S&P China 500 Index ETF invests in equity securities of companies included in the S&P China 500 Index CAD (consisting of equity share classes of Chinese companies including “A-Shares” and offshore listings). See “Investment Objectives – The Indexes – S&P China 500 Index CAD”.

INVESTMENT RESTRICTIONS

The WisdomTree ETFs are subject to certain restrictions and practices contained in Canadian securities legislation. The WisdomTree ETFs are managed in accordance with these restrictions and practices, except as otherwise permitted by exemptions provided by Canadian securities regulatory authorities. See “Exemptions and Approvals”.

A change to the fundamental investment objective of a WisdomTree ETF would require the approval of the Unitholders of that WisdomTree ETF. See “Unitholder Matters – Matters Requiring Unitholders’ Approval”.

FEES AND EXPENSES

Fees and Expenses Payable by the WisdomTree ETFs

Management Fees

Each WisdomTree ETF pays the Manager a management fee as set forth in the table below based on the average daily NAV of the Units of the WisdomTree ETF. WisdomTree, in its capacity as manager of each WisdomTree ETF, manages the day-to-day business of each WisdomTree ETF, including negotiating contractual agreements with and providing oversight of service providers, preparing reports to Unitholders and securities regulatory authorities and conducting marketing activities. WisdomTree also acts as trustee of the WisdomTree ETFs. See “Organization and Management Details – The Trustee, Manager and Promoter – Duties and Services to be Provided by the Trustee, Manager and Promoter” for more information. The management fee, plus applicable taxes, will be accrued daily and paid monthly in arrears. The Manager may, from time to time in its discretion, waive all or a portion of the management fee charged at any given time.

<table>
<thead>
<tr>
<th>WisdomTree ETF</th>
<th>Maximum Annual Management Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Non-Hedged Units</td>
</tr>
<tr>
<td>WisdomTree Europe Hedged Equity Index ETF</td>
<td>0.55%</td>
</tr>
<tr>
<td>WisdomTree U.S. Quality Dividend Growth Index ETF</td>
<td>0.35%</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Index ETF</td>
<td>0.48%</td>
</tr>
<tr>
<td>WisdomTree U.S. High Dividend Index ETF</td>
<td>0.35%</td>
</tr>
<tr>
<td>WisdomTree U.S. MidCap Dividend Index ETF</td>
<td>0.35%</td>
</tr>
<tr>
<td>WisdomTree Emerging Markets Dividend Index ETF</td>
<td>0.38%</td>
</tr>
<tr>
<td>WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF</td>
<td>N/A</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Variably Hedged Index ETF</td>
<td>N/A</td>
</tr>
<tr>
<td>WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF</td>
<td>0.18%</td>
</tr>
<tr>
<td>WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF</td>
<td>0.18%</td>
</tr>
<tr>
<td>WisdomTree Canada Quality Dividend Growth Index ETF</td>
<td>0.21%</td>
</tr>
<tr>
<td>WisdomTree Japan Equity Index ETF</td>
<td>0.48%</td>
</tr>
<tr>
<td>WisdomTree ICBCCS S&amp;P China 500 Index ETF</td>
<td>0.55%</td>
</tr>
</tbody>
</table>
Operating Expenses

In addition to the payment of the management fee, each WisdomTree ETF is responsible for (a) costs and expenses incurred in complying with NI 81-107 (including any expenses related to the implementation and on-going operation of the IRC of the WisdomTree ETFs), (b) brokerage expenses and other fees, charges, taxes, levies or expenses (such as stamp taxes) incurred in connection with the execution of portfolio transactions or in connection with creation, exchange and redemption transactions (including without limitation any fees, charges, taxes, levies or expenses related to the purchase or sale of an amount of any currency, or the patrriottion or repatriation of any security or other asset, related to the execution of portfolio transactions or any creation, exchange or redemption transactions), (c) legal fees or expenses in connection with any arbitration, litigation or pending or threatened arbitration or litigation, including any settlements in connection therewith, (d) distribution fees and expenses paid by the WisdomTree ETF under any distribution reinvestment plan adopted by the WisdomTree ETF, (e) interest and taxes of any kind or nature (including but not limited to, income, excise, transfer and withholding taxes as well as all other applicable taxes, including GST and HST), (f) fees and expenses related to the provision of securities lending services, (g) the costs of complying with any new governmental or regulatory requirement introduced after the WisdomTree ETF was established and (h) extraordinary expenses. The payment or assumption by WisdomTree of any expense of a WisdomTree ETF described in (a) through (h) above, that WisdomTree is not required to pay or assume, shall not obligate WisdomTree to pay or assume the same or any similar expense of a WisdomTree ETF on any subsequent occasion. The Manager is responsible for all other costs and expenses of the WisdomTree ETFs, including the fees payable to the Investment Advisor, Custodian, Registrar and Transfer Agent and Plan Agent and fees payable to other service providers retained by WisdomTree. See “Organization and Management Details – The Trustee, Manager and Promoter—Duties and Services to be Provided by the Trustee, Manager and Promoter”.

Fees and Expenses of Underlying Funds

In accordance with Canadian securities legislation, including NI 81-102, a WisdomTree ETF may invest in one or more ETFs managed by WisdomTree or an affiliate of WisdomTree or certain other investment funds domiciled in Canada or the U.S. (each, an “Underlying Fund”). Fees and expenses are payable by the Underlying Funds in addition to the fees and expenses payable by the WisdomTree ETFs. However, a WisdomTree ETF may only invest in one or more Underlying Funds provided that no management fees or incentive fees are payable by a WisdomTree ETF that, to a reasonable person, would duplicate a fee payable by the Underlying Fund for the same service.

Management Fee Distributions

To achieve effective and competitive management fees, the Manager may agree to charge a reduced management fee as compared to the management fee it would otherwise be entitled to receive from the WisdomTree ETFs with respect to investments in the WisdomTree ETFs by certain Unitholders. An amount equal to the difference between the fee otherwise chargeable and the reduced fee of the WisdomTree ETF will be distributed in cash by the WisdomTree ETF to those Unitholders as “Management Fee Distributions”.

The availability, amount and timing of Management Fee Distributions with respect to Units of a WisdomTree ETF will be determined from time to time by the Manager in its sole discretion. Management Fee Distributions will generally be calculated and applied based on a Unitholder’s average holdings of Units (excluding Units lent by those Unitholders under the terms of securities lending agreements) over each applicable period as specified by the Manager from time to time. Management Fee Distributions will be available only to beneficial owners of Units (including Designated Brokers and Dealers) and not to the holdings of Units by dealers, brokers or other CDS Participants (defined herein) that hold Units on behalf of beneficial owners. Management Fee Distributions will be paid first out of net income of the WisdomTree ETF then out of capital gains of the WisdomTree ETF and thereafter out of capital. See “Income Tax Considerations – Taxation of Unitholders” for further details. In order to receive a Management Fee Distribution for any applicable period, a beneficial owner of Units must submit a claim for a Management Fee Distribution that is verified by a CDS Participant on the beneficial owner’s behalf and provide the Manager with such further information as the Manager may require in accordance with the terms and procedures established by the Manager from time to time.

The Manager reserves the right to discontinue or change Management Fee Distributions at any time. The tax consequences of Management Fee Distributions made by a WisdomTree ETF generally will be borne by the Unitholders receiving these distributions.
Fees and Expenses Payable Directly by Unitholders

Short-Term Trading Fees

At the present time, WisdomTree is of the view that it is not necessary to impose any short-term trading restrictions on the Units.

Administration Fee

If a Unitholder exchanges or redeems Units, WisdomTree may charge an administrative fee of up to 2% of the Net Asset Value of the Units being exchanged or redeemed, to offset certain transaction costs associated with the exchange or redemption of the Units.

ANNUAL RETURNS, MANAGEMENT EXPENSE RATIO AND TRADING EXPENSE RATIO

The following chart provides the annual returns, the management expense ratios (“MER”) and trading expense ratios (“TER”) for each WisdomTree ETF for the years ended December 31, 2017 and December 31, 2016. This information is not yet available for the New WisdomTree ETFs because they are new.

<table>
<thead>
<tr>
<th>ETF Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>WisdomTree Europe Hedged Equity Index ETF (Hedged Units)</td>
<td>13.41%</td>
<td>12.27%(1)</td>
</tr>
<tr>
<td>Annual Return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MER</td>
<td>0.66%</td>
<td>0.75%</td>
</tr>
<tr>
<td>TER</td>
<td>0.18%</td>
<td>0.27%</td>
</tr>
<tr>
<td>WisdomTree Europe Hedged Equity Index ETF (Non-Hedged Units)</td>
<td>1.84%(3)</td>
<td>N/A</td>
</tr>
<tr>
<td>Annual Return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MER</td>
<td>0.62%</td>
<td>N/A</td>
</tr>
<tr>
<td>TER</td>
<td>0.46%</td>
<td>N/A</td>
</tr>
<tr>
<td>WisdomTree U.S. Quality Dividend Growth Index ETF (Non-Hedged Units)</td>
<td>17.84%</td>
<td>6.43%(1)</td>
</tr>
<tr>
<td>Annual Return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MER</td>
<td>0.40%</td>
<td>0.44%</td>
</tr>
<tr>
<td>TER</td>
<td>0.01%</td>
<td>0.01%</td>
</tr>
<tr>
<td>WisdomTree U.S. Quality Dividend Growth Index ETF (Hedged Units)</td>
<td>25.68%</td>
<td>3.10%(1)</td>
</tr>
<tr>
<td>Annual Return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MER</td>
<td>0.42%</td>
<td>0.47%</td>
</tr>
<tr>
<td>TER</td>
<td>0.01%</td>
<td>0.01%</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Index ETF (Non-Hedged Units)</td>
<td>22.03%</td>
<td>-1.25%(1)</td>
</tr>
<tr>
<td>Annual Return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MER</td>
<td>0.51%</td>
<td>0.59%</td>
</tr>
<tr>
<td>TER</td>
<td>0.09%</td>
<td>0.31%</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Index ETF (Hedged Units)</td>
<td>21.24%</td>
<td>1.80%(1)</td>
</tr>
<tr>
<td>Annual Return</td>
<td></td>
<td></td>
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<tr>
<td>MER</td>
<td>0.62%</td>
<td>0.70%</td>
</tr>
<tr>
<td>TER</td>
<td>0.09%</td>
<td>0.31%</td>
</tr>
<tr>
<td>WisdomTree U.S. High Dividend Index ETF (Non-Hedged Units)</td>
<td>3.98%</td>
<td>3.68%(1)</td>
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<tr>
<td>Annual Return</td>
<td></td>
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<tr>
<td>MER</td>
<td>0.37%</td>
<td>0.44%</td>
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<tr>
<td>TER</td>
<td>0.00%</td>
<td>0.03%</td>
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<tr>
<td>WisdomTree U.S. High Dividend Index ETF (Hedged Units)</td>
<td>10.47%</td>
<td>3.5%(1)</td>
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<tr>
<td>Annual Return</td>
<td></td>
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<tr>
<td>MER</td>
<td>0.41%</td>
<td>0.48%</td>
</tr>
<tr>
<td>Fund</td>
<td>Annual Return</td>
<td>MER</td>
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<tr>
<td>WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF (Variably Hedged Units)</td>
<td>20.69%</td>
<td>0.48%</td>
</tr>
<tr>
<td>WisdomTree International Quality Dividend Growth Variably Hedged Index ETF (Variably Hedged Units)</td>
<td>20.82%</td>
<td>0.71%</td>
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<td>WisdomTree Emerging Markets Dividend Index ETF (Non-Hedged Units)</td>
<td>6.39%</td>
<td>0.38%</td>
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<td>WisdomTree U.S. MidCap Dividend Index ETF (Non-Hedged Units)</td>
<td>9.38%</td>
<td>0.37%</td>
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<td>WisdomTree U.S. MidCap Dividend Index ETF (Hedged Units)</td>
<td>7.05%</td>
<td>0.42%</td>
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<tr>
<td>WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF (Non-Hedged Units)</td>
<td>-0.69%</td>
<td>0.20%</td>
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<tr>
<td>WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF (Non-Hedged Units)</td>
<td>-0.55%</td>
<td>0.20%</td>
</tr>
<tr>
<td>WisdomTree Canada Quality Dividend Growth Index ETF (Non-Hedged Units)</td>
<td>7.06%</td>
<td>0.21%</td>
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</table>

Note:
(1) Information is only available beginning July 12, 2016, being the date on which the WisdomTree ETF was created.
(2) Information is only available beginning June 22, 2017, being the date on which the WisdomTree ETF was created.
(3) Information is only available beginning August 8, 2017, being the date on which the WisdomTree ETF was created.
(4) Information is only available beginning September 19, 2017, being the date on which the WisdomTree ETF was created.

RISK FACTORS

In addition to the considerations set out elsewhere in this prospectus, the following are certain considerations relating to an investment in Units that prospective investors should consider before purchasing such Units.
General Risks Relating to an Investment in the WisdomTree ETFs

General Risks of Investments

An investment in a WisdomTree ETF should be made with an understanding that the value of the underlying securities may fluctuate in accordance with changes in the financial condition of the issuers of those underlying securities, the condition of equity, bond and currency markets generally and other factors. The identity and weighting of the Constituent Issuers and Constituent Securities held by a WisdomTree ETF may also change from time to time. The risks inherent in investments in equity securities include the risk that the financial condition of the issuers of the securities may become impaired or that the general condition of the financial markets may deteriorate (either of which may cause a decrease in the value of the Constituent Securities held by the applicable WisdomTree ETF and thus in the value of Units of the WisdomTree ETF). Equity securities are susceptible to general stock market fluctuations and the financial condition of the issuer. These investor perceptions are based on various and unpredictable factors, including expectations regarding government, economic, monetary and fiscal policies; inflation and interest rates; economic expansion or contraction; and global or regional political, economic and banking crises.

Fund-of-Funds Investment Risk

The WisdomTree ETFs may invest directly in, or obtain exposure to, other ETFs, mutual funds or public investment funds as part of their investment strategy. The WisdomTree ETFs will be subject to the risks of the underlying funds. Also, if an underlying fund suspends redemptions, the WisdomTree ETF will be unable to accurately value part of its investment portfolio and may be unable to redeem its Units.

Market Risk

Market risk is the risk of being invested in the equity markets. The market value of a WisdomTree ETF’s investments will rise and fall based on specific company developments and broader equity market conditions. Market value will also vary with changes in the general economic and financial conditions in countries where the investments are based.

Concentration Risk

The WisdomTree ETFs, which seek to track the price and yield performance of one or more Indexes, may have more of their net assets invested in one or more issuers than is usually permitted for mutual funds. Consequently, a WisdomTree ETF’s portfolio may be less diversified when compared to a less concentrated investment portfolio. Also, the NAV of such WisdomTree ETFs may be more volatile than that of a more broadly-diversified portfolio and may fluctuate substantially over short periods of time. Although a more concentrated portfolio can sometimes result in increased liquidity risk, which may, in turn, have an effect on the ability of a mutual fund to satisfy redemptions, the Manager does not believe these risks are material for the WisdomTree ETFs.

Fluctuations in NAV and NAV per Unit Risk

The NAV per Unit will vary according to, among other things, the value of the securities held by the WisdomTree ETFs. The Manager, the Investment Advisor and the WisdomTree ETFs have no control over the factors that affect the value of the securities held by the WisdomTree ETFs, including factors that affect the equity markets generally such as general economic and political conditions, fluctuations in interest rates and factors unique to each Constituent Issuer such as changes in management, changes in strategic direction, achievement of strategic goals, mergers, acquisitions and divestitures, changes in distribution and dividend policies and other events.

Asset Class Risk

The Constituent Securities may underperform the returns of other securities that track other countries, regions, industries, asset classes or sectors. Various asset classes tend to experience cycles of outperformance and underperformance in comparison to the general securities markets.
**Derivative Investments Risk**

The WisdomTree ETFs may use derivative instruments from time to time as described under “Investment Strategies – Use of Derivative Instruments”. The use of derivative instruments involves risks different from, and possibly greater than, the risks associated with investing directly in securities and other traditional investments. Risks associated with the use of derivatives include: (i) there is no guarantee that hedging to reduce risk will not result in a loss or that there will be a gain; (ii) there is no guarantee that a market will exist when the WisdomTree ETFs want to complete the derivative contract, which could prevent the WisdomTree ETFs from reducing a loss or making a profit; (iii) securities exchanges may impose trading limits on options and futures contracts, and these limits may prevent the WisdomTree ETFs from completing the derivative contract; (iv) the WisdomTree ETFs could experience a loss if the other party to the derivative contract is unable to fulfill its obligations; (v) if the WisdomTree ETF has an open position in an option, a futures contract or a forward contract with a dealer who goes bankrupt, the WisdomTree ETF could experience a loss and, for an open futures or forward contract, a loss of margin deposited with that dealer; and (vi) if a derivative is based on a stock market index and trading is halted on a substantial number of securities in the index or there is a change in the composition of the index, there could be an adverse effect on the derivative. In circumstances where there is an interest rate hedge employed, total return on the investment portfolio of a WisdomTree ETF may be higher with the hedge than without it when interest rates rise significantly, but may be lower when interest rates are stable or decrease.

**Liquidity Risk**

If a WisdomTree ETF is unable to dispose of some or all of the securities held by it, that WisdomTree ETF may experience a delay in the receipt of the proceeds of disposition until such time as it is able to dispose of such securities or may be able to do so only at prices which may not reflect the true value of such investments. Likewise, if certain securities are particularly illiquid, the Manager may be unable to acquire the number of securities it would like to at a price acceptable to the Manager on a timely basis.

**Lack of Operating History**

The WisdomTree U.S. MidCap Dividend Index ETF, the WisdomTree Canada Quality Dividend Growth Index ETF and the WisdomTree Emerging Markets Dividend Index ETF were only listed on the TSX on September 21, 2017. The WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF and the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF were only listed on the TSX on June 26, 2017. Accordingly, there can be no assurance that an active public market for their Units will be developed or sustained. The New WisdomTree ETFs are newly organized with no previous operating history. Although the New WisdomTree ETFs will, subject to obtaining approval, be listed on the TSX, there can be no assurance that an active public market for the Units will develop or be sustained.

**Cease Trading of Constituent Securities Risk**

If Constituent Securities are cease-traded at any time by order of the TSX, a securities regulatory authority or other relevant regulator or stock exchange, the Manager may suspend the exchange or redemption of Units until such time as the transfer of the securities is permitted by law.

**Foreign Investment Risk**

A WisdomTree ETF’s investments in non-Canadian and non-U.S. issuers may expose the WisdomTree ETF to unique risks compared to investing in securities of Canadian or U.S. issuers, including, among others, greater market volatility than Canadian or U.S. securities and less complete financial information than for Canadian or U.S. issuers. In addition, adverse political, economic or social developments could undermine the value of the WisdomTree ETF’s investments or prevent the WisdomTree ETF from realizing the full value of its investments. Finally, the value of the currency of the country in which the WisdomTree ETF has invested could decline relative to the value of the Canadian or U.S. dollar.

Distributions on the securities of a WisdomTree ETF will also generally be affected by the imposition of withholding taxes on portfolio dividends received from Constituent Issuers. The income available to be distributed by a WisdomTree ETF will generally be reduced by the existence of such withholding taxes. Distributions paid on the securities of a foreign Underlying Fund will also generally be subject to foreign withholding taxes. As a result,
certain circumstances, the WisdomTree ETFs may earn less income from investments in Underlying Funds than could have been otherwise earned from direct investments in Constituent Securities. See “Taxation of the WisdomTree ETFs” for additional information on the impact of withholding taxes on certain WisdomTree ETFs.

**Currency Exchange Rate Risk**

Changes in foreign currency exchange rates may affect the NAV of WisdomTree ETFs that hold investments denominated in currencies other than the Canadian dollar. Any exposure that the portion of the portfolio of a WisdomTree ETF attributable to the Non-Hedged Units may have to foreign currencies will not be hedged back to the Canadian dollar. The exposure that the portion of the portfolio of a WisdomTree ETF attributable to the Hedged Units has to foreign currencies will be hedged back to the Canadian dollar. See “Investment Strategies – Hedging – Hedged Units” for further information. The exposure that a WisdomTree Variably Hedged ETF has to foreign currencies may be hedged back to the Canadian dollar, which may range from 0% to 100%, and is based on certain quantitative signals (namely, interest rate differentials, momentum and value). See “Investment Strategies – Variably Hedging – Variably Hedged Units” for further information. There can be no assurance that a WisdomTree ETF’s hedging transactions will be effective.

**Securities Lending Risk**

The WisdomTree ETFs may engage in securities lending transactions in accordance with NI 81-102 in order to earn additional income for the WisdomTree ETFs. Although they will receive collateral security equal to at least 102% of the value of the portfolio securities loaned and such collateral will be marked-to-market, the WisdomTree ETFs may be exposed to the risk of loss should the borrower default on its obligation to return the borrowed securities and the collateral be insufficient to reconstitute the portfolio of loaned securities.

**Risk of Error in Tracking the Indexes**

The WisdomTree ETFs will not track exactly the price and yield performance of the Indexes because the total return generated by the Units will be reduced by the management fee payable to WisdomTree and transaction costs incurred in adjusting the portfolio of securities held by the WisdomTree ETFs as well as taxes (including withholding taxes) and other expenses of the WisdomTree ETFs, whereas such transaction costs and expenses are not included in the calculation of the Indexes.

Also, deviations in the tracking of the Indexes by the WisdomTree ETFs could occur for a variety of reasons, including as a result of certain other securities being included in the portfolio of securities held by the WisdomTree ETFs. It is also possible that the WisdomTree ETFs’ ability to seek to track the price and yield performance of the Indexes may be impacted due to extraordinary circumstances.

Adjustments to the Basket of Securities necessitated by the rebalancing of or adjustment to the Indexes could affect the underlying market for Constituent Securities of the applicable Index, which in turn would be reflected in the value of that Index and, accordingly, the WisdomTree ETF. Similarly, subscriptions for Units by Designated Brokers and Dealers may impact the market for Constituent Securities of the Index and, accordingly, the WisdomTree ETF, as the Designated Broker or Dealer seeks to buy or borrow such securities to constitute Baskets of Securities to deliver to the WisdomTree ETF as payment for the Units to be issued.

**Index Investment Strategy Risk**

The Indexes were not created by the Index Provider solely for the purpose of the WisdomTree ETFs. The Index Provider has the right to make adjustments and the independent calculation agent may cease calculating the Indexes without regard to the particular interests of the Manager, the WisdomTree ETFs or the Unitholders. Further, the Investment Advisor seeks to track, to the extent possible, the price and yield performance of the Index applicable to each WisdomTree ETF. The Investment Advisor “passively manages” the WisdomTree ETFs by employing an investment strategy of buying and holding, in respect of each WisdomTree ETF, a proportionate share of the Constituent Securities of the applicable Index in the same proportion as they are reflected in that Index or otherwise invest in a manner intended to track the price and yield performance of the Index including by a sampling methodology that is consistent with the investment objective of the WisdomTree ETF. In general, if a WisdomTree ETF (a) uses a sampling methodology, or certain other securities, to construct its portfolio holdings, or (b) if a portion of the portfolio of a WisdomTree ETF hedges its exposure to foreign currencies, then that WisdomTree ETF
(or class of units of the WisdomTree ETF, as applicable) will tend to have greater tracking error to the Index versus a WisdomTree ETF that fully tracks its respective Index. In selecting securities for the WisdomTree ETFs, the Manager and the Investment Advisor will not “actively manage” the WisdomTree ETFs by undertaking any fundamental analysis of the securities it invests in for the WisdomTree ETFs nor will the Manager or the Investment Advisor buy or sell securities for the WisdomTree ETFs based on the Manager and the Investment Advisor’s market, financial or economic analysis. Because the Manager and the Investment Advisor will not attempt to take defensive positions in declining markets, the adverse financial condition of an issuer represented in an Index will not necessarily result in the WisdomTree ETF ceasing to hold the issuer’s securities, unless such securities are removed from the applicable Index.

**Rebalancing and Adjustment Risk**

Adjustments to Baskets of Securities held by the WisdomTree ETFs to reflect rebalancing of and adjustments to the Indexes may depend on the ability of the Manager and the Designated Brokers to perform their respective obligations under the Designated Broker Agreement(s) (defined herein). If a Designated Broker fails to perform, the WisdomTree ETFs may be required to sell or purchase, as the case may be, Constituent Securities of the Indexes in the market. If this happens, the WisdomTree ETFs would incur additional transaction costs and security mis-weights that would cause the price and yield performance of the WisdomTree ETFs to deviate more significantly from the price and yield performance of the Indexes than would otherwise be expected.

**Calculation and Termination of the Indexes Risk**

If the computer or other facilities of the Index Provider, index calculation agent or the TSX or other relevant stock exchange malfunction for any reason, calculation of value of the Indexes and the determination by the Manager of the Prescribed Number of Units and Baskets of Securities may be delayed and trading in Units may be suspended for a period of time.

In the event that the Index Provider ceases to provide the applicable Index or the License Agreement is terminated, the Manager may terminate the relevant WisdomTree ETF on 60 days’ notice, change the investment objective of the WisdomTree ETF, seek to track an alternative index or make such other arrangements as the Manager considers appropriate and in the best interests of Unitholders of the WisdomTree ETF in the circumstances.

**Risks Associated with the Residency of the Investment Advisors**

The Investment Advisors are resident outside of Canada and all or a substantial portion of their assets are located outside Canada. As a result, anyone seeking to enforce legal rights against the Investment Advisors may find it difficult to do so.

**Changes in Legislation Risk**

There can be no assurance that tax, securities or other laws will not be changed in a manner that adversely affects the distributions received by the WisdomTree ETFs or by the Unitholders. There can be no assurance that Canadian federal income tax laws and the administrative policies and assessing practices of the CRA respecting the treatment of mutual fund trusts will not be changed in a manner that adversely affects the WisdomTree ETFs or the Unitholders.

For example, changes to tax legislation or the administration thereof could affect the taxation of a WisdomTree ETF or the issuers in which it invests.

**Withholding Tax Risk**

The WisdomTree ETFs will be investing in securities of foreign issuers and at the date hereof would be subject to foreign withholding tax. There is no guarantee that the rate of withholding tax will not increase which may significantly affect returns.
Other Tax-Related Risks

Certain rules in the Tax Act apply to SIFT trusts and SIFT partnerships as defined in the Tax Act. If the SIFT Rules apply to a trust, including a WisdomTree ETF, the trust will be taxed on certain income and gains on a basis similar to that which applies to a corporation with the result that certain tax efficiencies may cease to be available.

There can be no assurances that the CRA will agree with the tax treatment adopted by a WisdomTree ETF in filing its tax return and the CRA could reassess a WisdomTree ETF on a basis that results in tax being payable by the WisdomTree ETF.

The Tax Act contains tax loss restriction rules that apply to trusts such as the WisdomTree ETFs. The loss restriction rules generally apply at any time when a unitholder of a trust (counted together with its affiliates) becomes a majority-interest beneficiary of the trust (i.e., holds more than 50% of the fair market value of the units of the trust) or a group of unitholders of the trust becomes a majority interest group of beneficiaries of the trust. If applicable, the taxation year of a WisdomTree ETF will be deemed to end and an automatic distribution of income and net capital gains may occur under the terms of the Declaration of Trust. Because of the way Units are bought and sold, it may not be possible for a WisdomTree ETF to determine if or when a loss restriction event has occurred. Therefore, there can be no assurance that a WisdomTree ETF has not or will not in the future be subject to the loss restriction rules and there can be no assurance regarding when distributions resulting from a loss restriction event will be made.

In addition, a WisdomTree ETF that does not qualify as a “mutual fund trust” under the Tax Act will be treated as a “financial institution” for purposes of certain special mark-to-market rules in the Tax Act if more than 50% of the Units of the WisdomTree ETF are held by one or more Unitholders that are themselves considered to be financial institutions. In such event, the tax year of the WisdomTree ETF will be deemed to end immediately before that time and any gains or losses on certain securities accrued before that time will be deemed realized by the WisdomTree ETF and will be distributed to Unitholders. In addition, the WisdomTree ETF will be required to recognize at least annually on income account any gains and losses accruing on certain types of debt obligations and equity securities that it holds and also will be subject to special rules with respect to income inclusion on these securities. Any income arising from such treatment will be included in amounts to be distributed to Unitholders. If more than 50% of the Units of such a WisdomTree ETF cease to be held by financial institutions, the tax year of the WisdomTree ETF will be deemed to end immediately before that time and any gains or losses on certain securities accrued before that time will be deemed realized by the WisdomTree ETF and will be distributed to Unitholders. A new taxation year for the WisdomTree ETF will then begin and for that and subsequent taxation years, for so long as not more than 50% of the Units of the WisdomTree ETF are held by financial institutions, or the WisdomTree ETF is a mutual fund trust for purposes of the Tax Act, the WisdomTree ETF will not be subject to these special mark-to-market rules. Given the manner in which Units are distributed, there will be circumstances in which it will not be possible to control or identify whether a WisdomTree ETF has, or has ceased to, become a “financial institution”. As a result, there can be no assurance that a WisdomTree ETF is not a “financial institution” or will not in the future become, or cease to be, a “financial institution” and no assurance as to when and to whom any distributions arising on the change in “financial institution” status of a WisdomTree ETF will be made, or that the WisdomTree ETF will not be required to pay tax on any undistributed income or taxable capital gains realized by the WisdomTree ETF on such event.

Cyber Security Risk

Cyber security risk is the risk of harm, loss and liability resulting from a failure or breach of information technology systems. Failures or breaches of the information technology systems (“Cyber Security Incidents”) can result from deliberate attacks or unintentional events and may arise from external or internal sources. Deliberate cyber attacks include, but are not limited to, gaining unauthorized access to digital systems (e.g., through “hacking” or malicious software coding) for purposes of misappropriating assets or sensitive information, corrupting data, equipment or systems, or causing operational disruption. Deliberate cyber attacks may also be carried out in a manner that does not require gaining unauthorized access, such as causing denial-of-service attacks on websites (i.e., efforts to make network services unavailable to intended users).

The primary risks to the WisdomTree ETFs from the occurrence of a Cyber Security Incident include disruption in operations, reputational damage, disclosure of confidential information, the incidence of regulatory penalties, additional compliance costs associated with corrective measures, and/or financial loss. Cyber Security Incidents of a
WisdomTree ETF’s third party service providers (e.g., administrators, transfer agents, custodians and investment advisors) or issuers that a WisdomTree ETF invests in can also subject a WisdomTree ETF to many of the same risks associated with direct Cyber Security Incidents.

The WisdomTree ETFs have established risk management systems designed to reduce the risks associated with cyber security. However, there is no guarantee that such efforts will succeed. Furthermore, a WisdomTree ETF cannot control the cyber security plans and systems put in place by its service providers or any other third party whose operations may affect the WisdomTree ETF or its Unitholders. The WisdomTree ETF and its Unitholders could be negatively impacted as a result.

**Additional Risks Relating to an Investment in Certain of the WisdomTree ETFs**

In addition to the general risk factors applicable to all of the WisdomTree ETFs set forth above, there are certain additional specific risk factors inherent in an investment in certain WisdomTree ETFs, as indicated in the table below:

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**Asset-Backed and Mortgage-Backed Securities Risk**

Certain WisdomTree ETFs may invest in asset-backed and/or mortgage-backed securities. Asset-backed securities are debt obligations that are backed by pools of consumer or business loans. Mortgage-backed securities are debt obligations backed by pools of mortgages on commercial or residential real estate. Payment of principal and interest on these types of securities may be largely dependent upon the cash flows generated by the assets backing the securities and these securities may not have the benefit of any security interest in the related assets. Defaults on the underlying assets of the asset-backed and mortgage-backed securities may impair the value of the securities and there may be limitations on the enforceability of any security interest granted with respect to those assets.

**Capital Controls and Sanctions Risk**

Economic conditions, such as volatile currency exchange rates and interest rates, political events, military action and other conditions may, without prior warning, lead to foreign government intervention (including intervention by the Canadian government with respect to foreign governments, economic sectors, foreign companies and related securities and interests) and the imposition of capital controls and/or sanctions, which may also include retaliatory actions of one government against another government, such as seizure of assets. Capital controls and/or sanctions include the prohibition of, or restrictions on, the ability to own or transfer currency, securities or other assets, which may potentially include derivative instruments related thereto. Capital controls and/or sanctions may also impact the ability of a WisdomTree ETF to buy, sell, transfer, receive, deliver or otherwise obtain exposure to, foreign securities or currency, negatively impact the value and/or liquidity of such instruments, adversely affect the trading market and the NAV per Unit of a WisdomTree ETF, and cause the WisdomTree ETF to decline in value.

**Cash Redemption Risk**

The investment strategy of certain WisdomTree ETFs may require it to redeem Units for cash or to otherwise include cash as part of its redemption proceeds. In the event of a redemption of Units by a Unitholder, the
WisdomTree ETF may be required to sell or unwind portfolio investments in order to obtain the cash needed to distribute the redemption proceeds. In connection with the sale of portfolio investments, the WisdomTree ETF may recognize certain transaction costs which shall be payable by the Unitholder. Accordingly, a Unitholder may incur more transaction fees and expenses in connection with a redemption of Units that includes cash as part of the redemption process than it would have otherwise received if the Unitholder had received its redemption proceeds in-kind.

Consumer Staples Sector Risk

Certain WisdomTree ETFs currently invest a significant portion of their assets in the consumer staples sector. This sector can be significantly affected by, among other things, changes in price and availability of underlying commodities, rising energy prices and global and economic conditions.

Consumer Discretionary Sector Risk

Certain WisdomTree ETFs currently invest a significant portion of their assets in the consumer discretionary sector. This sector consists of, for example, automobile, retail and media companies. The consumer discretionary sector of the economy can be significantly affected by, among other things, economic growth, worldwide demand and consumers’ disposable income levels and propensity to spend.

Debt Securities Risk

Certain WisdomTree ETFs invest in debt securities (“fixed income securities”). The NAV of the WisdomTree ETF will fluctuate with interest rate changes, as well as other factors such as changes to maturities and the credit ratings of fixed income securities, and the corresponding changes in the value of the fixed income securities to which the WisdomTree ETF is exposed. The value of the debt securities held by the WisdomTree ETF will be affected by the risk of default in the payment of interest and principal and price changes due to such factors as general economic conditions and the issuer’s creditworthiness.

Dividend Paying Securities Risk

Securities that pay dividends, as a group, may be out of favour with the market and underperform the overall equity market or stocks of companies that do not pay dividends. In addition, changes in the dividend policies of the companies held by a WisdomTree ETF or the capital resources available for such company’s dividend payments may adversely affect a WisdomTree ETF.

Emerging Markets Risk

Certain WisdomTree ETFs invest primarily in companies incorporated and/or domiciled in emerging market nations. Investments in securities and instruments traded in developing or emerging markets, or that provide exposure to such securities or markets, can involve additional risks relating to political, economic, or regulatory conditions not associated with investments in Canadian or U.S. securities and instruments or investments in more developed international markets. Such conditions may impact the ability of a WisdomTree ETF to buy, sell or otherwise transfer securities, adversely affect the trading market and the NAV per Unit of a WisdomTree ETF and may be heightened in connection with investments in developing or emerging markets countries.

Energy Sector Risk

Certain WisdomTree ETFs currently invest a significant portion of their assets in the energy sector. The energy sector can be significantly affected by, among other things: economic growth, worldwide demand, political instability in the Middle East and volatile oil prices.

Equity Investment Risk

Equities such as common shares give the holder part ownership in a company. The value of an equity security changes with the fortunes of the company that issued it. General market conditions and the health of the economy as a whole can also affect equity prices. Certain securities may be particularly sensitive to general market movements, which may result in a greater degree of price volatility for such securities and in the NAV of a WisdomTree ETF.
that invests in such securities under specific market conditions and over time. Equity related securities that provide indirect exposure to the equity securities of an issuer, such as convertible debentures, can also be affected by equity risk.

*Financial Sector Risk*

Certain WisdomTree ETFs currently invest a significant portion of their assets in the financial sector, and therefore the price and yield performance of such WisdomTree ETFs could be negatively impacted by events affecting this sector. This sector can be significantly affected by changes in interest rates, government regulation, the rate of defaults on corporate, consumer and government debt, the availability and cost of capital, and fallout from the housing and sub-prime mortgage crisis.

*Geographic Concentration Risk*

Because certain WisdomTree ETFs invest primarily in securities of companies located in certain geographic locations (or countries), the price and yield performance of such WisdomTree ETFs will be closely tied to social, political, and economic conditions within such areas in which the WisdomTree ETF invests and to be more volatile than the performance of more geographically diversified funds.

**Geographic Concentration in China**

Because WisdomTree ICBCCS S&P China 500 Index ETF concentrates its investments in China, its performance is expected to be closely tied to social, political, and economic conditions within China and to be more volatile than the performance of more geographically diversified funds. Although the Chinese economy has grown rapidly during recent years and the Chinese government has implemented significant economic reforms to liberalize trade policy, promote foreign investment, and reduce government control of the economy, there can be no guarantee that economic growth or these reforms will continue. The Chinese economy may also experience slower growth if global or domestic demand for Chinese goods decreases significantly and/or key trading partners apply trade tariffs or implement other protectionist measures. The Chinese economy is also susceptible to rising rates of inflation, economic recession, market inefficiency, volatility, and pricing anomalies that may be connected to governmental influence, a lack of publicly-available information and/or political and social instability. The government of China maintains strict currency controls in order to achieve economic trade and political objectives and regularly intervenes in the currency market. The Chinese government also plays a major role in the country’s economic policies regarding foreign investments. Foreign investors are subject to the risk of loss from expropriation or nationalization of their investment assets and property, governmental restrictions on foreign investments and the repatriation of capital invested. The Chinese securities markets are subject to more frequent trading halts and low trading volume, resulting in substantially less liquidity and greater price volatility. These and other factors could have a negative impact on WisdomTree ICBCCS S&P China 500 Index ETF’s performance and increase the volatility of an investment in such WisdomTree ETF.

**Geographic Concentration in Hong Kong**

WisdomTree ICBCCS S&P China 500 Index ETF may invest a significant portion of its assets in investments in Hong Kong. Investing in companies organized or traded in Hong Kong involves special considerations not typically associated with investing in countries with more democratic governments or more established economies or securities markets. China is Hong Kong’s largest trading partner, both in terms of exports and imports. Any changes in the Chinese economy, trade regulations or currency exchange rates may have an adverse impact on Hong Kong’s economy.

**Geographic Concentration in Japan**

Because WisdomTree Japan Equity Index ETF invests primarily in the securities of companies in Japan, such WisdomTree ETF’s performance is expected to be closely tied to social, political, and economic conditions within Japan and to be more volatile than the performance of more geographically diversified funds. The Japanese economy has only recently emerged from a prolonged economic downturn. Since the year 2000, Japan’s economic growth rate has remained relatively low. Economic growth is heavily dependent on international trade, government support of the financial services sector and other troubled sectors, and consistent government policy supporting its
export market. Slowdowns in the economies of key trading partners such as the United States, China and/or countries in Southeast Asia, including economic, political or social instability in such countries, could also have a negative impact on the Japanese economy as a whole. Currency fluctuations may also adversely impact the Japanese economy and its export market. In the past, the Japanese government has intervened in its currency market to maintain or reduce the value of the yen. Any such intervention could cause the yen’s value to fluctuate sharply and unpredictably and could cause losses to investors. In addition, Japan’s labor market is adapting to an aging workforce, declining population, and demand for increased labor mobility. These demographic shifts and fundamental structural changes to the labor market may negatively impact Japan’s economic competitiveness. These and other factors could have a negative impact on WisdomTree Japan Equity Index ETF’s performance and increase the volatility of an investment in such WisdomTree ETF.

Geopolitical Risk

Some countries and regions in which certain WisdomTree ETFs invest have experienced security concerns, war or threats of war and aggression, terrorism, economic uncertainty, natural and environmental disasters and/or systemic market dislocations that have led, and in the future may lead, to increased short-term market volatility and may have adverse long-term effects on the Canadian and world economies and markets generally, each of which may negatively impact a WisdomTree ETF investments.

Healthcare Sector Risk

Certain WisdomTree ETFs invest a significant portion of their assets in the healthcare sector. This sector can be significantly affected by, among other things, lapsing patent protection, technological developments that make drugs obsolete, government regulation, price controls and approvals for drugs.

Hedging Risk – Hedged Units and Variably Hedged Units only

Derivatives used by the WisdomTree ETFs, in respect of the Hedged Units and Variably Hedged Units, to offset its exposure to foreign currencies represented in the applicable Index may not perform as intended. There can be no assurance that a WisdomTree ETF’s hedging transactions will be effective. The value of an investment in Hedged Units and Variably Hedged Units of a WisdomTree ETF could be significantly and negatively impacted if foreign currencies represented in the applicable Index appreciate at the same time that the value of the WisdomTree ETF’s equity holdings fall. While this approach is designed to minimize the impact of currency fluctuations on fund returns, it does not necessarily eliminate exposure to all currency fluctuations.

Industrial Sector Risk

Certain WisdomTree ETFs currently invest a significant portion of their assets in the industrial sector. The industrial sector can be significantly affected by, among other things, worldwide economic growth, supply and demand for specific products and services, rapid technological developments and government regulation.

Information Technology Sector Risk

Certain WisdomTree ETFs currently invest a significant portion of their assets in the information technology sector. This sector can be significantly affected by, among other things, the supply and demand for specific products and services, the pace of technological development and government regulation.

Interest Rate Risk

The market value of fixed income securities is inversely related to changes in the general level of interest rates (i.e., the interest rates charged by banks and other major commercial lenders). If the general level of interest rates increases, the market value of fixed income securities will go down while the interest payments (also referred to as “coupon payments”) remain fixed. If the general level of interest rates decreases, the market value of fixed income securities will go up while the coupon payments remain fixed. Funds with higher durations generally are subject to greater interest rate risk.
**Issuer Credit Risk**

A WisdomTree ETF may be subject to credit risk. Credit risk is a measure of an issuer’s financial strength and reflects the possibility that a borrower, or the counterparty to a derivatives contract, is unable or unwilling to repay the loan or obligation, either on time or at all. Companies and governments that borrow money, and the debt securities they issue, are rated by specialized rating agencies. Securities that have a low credit rating have high credit risk. Credit rating downgrades and defaults (failure to make interest or principal payment) may potentially reduce a WisdomTree ETF’s income and unit price. A deterioration of an issuer’s financial strength may also affect the issuer’s ability to make dividend payments.

**Issuer-Specific Risk**

The value of a security may decline for a number of reasons that directly relate to the issuer or an entity providing credit support or liquidity support, such as management performance, financial leverage, and reduced demand for the issuer’s goods, services or securities. Changes in the financial condition or credit rating of an issuer of a security may cause the value of a WisdomTree ETF to decline.

**Large-Capitalization Investing Risk**

Certain WisdomTree ETFs may invest a relatively large percentage of their assets in the securities of large-capitalization companies. As a result, the performance of such WisdomTree ETFs may be adversely affected if securities of large-capitalization companies underperform securities of smaller-capitalization companies or the market as a whole. The securities of large-capitalization companies may be relatively mature compared to smaller companies and therefore subject to slower growth during times of economic expansion.

**Mid-Capitalization Investing Risk**

Certain WisdomTree ETFs invest primarily in securities of mid-capitalization companies. As a result, the performance of such WisdomTree ETFs may be adversely affected if securities of mid-capitalization companies underperform securities of other capitalization ranges or the market as a whole. Securities of smaller companies are often more vulnerable to market volatility than securities of larger companies.

**Models and Data Risk**

The composition of the WisdomTree Variably Hedged Indexes is heavily dependent on quantitative models and data from one or more third parties and a WisdomTree Variably Hedged Index may not perform as intended.

**PRC Broker Risk**

Currently, only a limited number of brokers are available to trade A-Shares with the WisdomTree ICBCCS S&P China 500 Index ETF. As a result, ICBCCS will have more limited flexibility to choose among brokers on behalf of the WisdomTree ICBCCS S&P China 500 Index ETF than is typically the case for investment advisors. If ICBCCS is unable to use a particular broker in the PRC, the operation of the WisdomTree ICBCCS S&P China 500 Index ETF may be adversely affected. Further, the operation of the WisdomTree ICBCCS S&P China 500 Index ETF may be adversely affected in case of any acts or omissions of the PRC broker, which may result in higher tracking error or the WisdomTree ICBCCS S&P China 500 Index ETF being traded at a significant premium or discount to its NAV. If a single PRC broker is appointed, the WisdomTree ICBCCS S&P China 500 Index ETF may not necessarily pay the lowest commission available in the market. There is also a risk that the WisdomTree ICBCCS S&P China 500 Index ETF may suffer losses from the default, bankruptcy or disqualification of the PRC broker.

**RQFII Regime Risk**

WisdomTree ICBCCS S&P China 500 Index ETF is not a RQFII but may obtain direct access to RQFII-permissible investments by using the RQFII quota of a RQFII, such as ICBCCS, such WisdomTree ETF’s investment advisor. Investors should note that ICBCCS’ RQFII status could be suspended or revoked if, among other things, it becomes insolvent or breaches the “Circular on Issues Related to the Pilot Scheme for Domestic Securities Investment through Renminbi Qualified Foreign Institutional Investors”, which may have an adverse effect on the WisdomTree
ETF’s performance as it may be required to dispose of certain of its securities holdings. In addition, restrictions may be imposed by the Chinese government on RQFIIs and/or quotas may become inadequate, which may have an adverse effect on the WisdomTree ETF’s liquidity and performance.

In accordance with Chinese regulations and the terms of a RQFII license, A-Shares purchased via ICBCCS’ RQFII quota will be segregated and held in an account beneficially owned solely by the WisdomTree ICBCCS S&P China 500 Index ETF and registered in the joint names of the WisdomTree ICBCCS S&P China 500 Index ETF and ICBCCS. However, there can be no assurance as to the effectiveness of these measures in protecting the assets of the WisdomTree ICBCCS S&P China 500 Index ETF under local insolvency laws and the regulations, rules, orders and directives in the PRC.

Stock Connect Risk

WisdomTree ICBCCS S&P China 500 Index ETF’s ability to invest in China A-Shares through Stock Connect, or on such other stock exchanges in China that participate in Stock Connect from time to time or in the future, is subject to trading limits, rules and regulations by the applicable regulatory authority. These restrictions and regulations may adversely affect the WisdomTree ICBCCS S&P China 500 Index ETF’s ability to achieve its investment objective. For example, daily quotas that limit the WisdomTree ICBCCS S&P China 500 Index ETF’s maximum daily net purchases through Stock Connect may restrict the WisdomTree ICBCCS S&P China 500 Index ETF’s ability to invest in A-Shares through Stock Connect on a timely basis. Investments through Stock Connect are also subject to trading, clearance and settlement procedures that are relatively untested in mainland China. Stock Connect only operates on days when both the PRC and Hong Kong markets are open for trading and when banks in both markets are open on the corresponding settlement days. Accordingly, the WisdomTree ICBCCS S&P China 500 Index ETF may be subject to price fluctuations at times when Stock Connect is not open for trading. SEHK, SSE and SZSE also reserve the right to suspend trading through Stock Connect, if necessary, to ensure an orderly and fair market and manage risks prudently. Halts may adversely affect the WisdomTree ICBCCS S&P China 500 Index ETF’s access to the PRC market. In addition, investments through Stock Connect are subject to the laws and rules of the PRC. As such, they are not covered by Hong Kong’s Investor Compensation Fund, which compensates investors of any nationality who suffer pecuniary losses as a result of the default of a licensed intermediary or authorized financial institution in relation to exchange-traded products in Hong Kong. Investing through Stock Connect is also premised on the proper functioning of operational systems maintained by each market participant and the connectivity of differing securities regimes and legal systems in the PRC and Hong Kong. Investments through Stock Connect are also governed by departmental regulations that have legal effect in the PRC but have not been tested in the PRC courts. Moreover, the current regulations are subject to change. There can be no assurance that Stock Connect will not be abolished. The WisdomTree ICBCCS S&P China 500 Index ETF, which may invest in the PRC markets through Stock Connect, may be adversely affected as a result of such changes.

Tax Risk in China

Uncertainties in PRC tax rules governing taxation of income and gains from investments in A-Shares could result in unexpected tax liabilities for the WisdomTree ICBCCS S&P China 500 Index ETF. The WisdomTree ICBCCS S&P China 500 Index ETF’s investments in securities, including A-Shares, issued by PRC companies may cause it to become subject to withholding and other taxes imposed by the PRC.

If the WisdomTree ICBCCS S&P China 500 Index ETF were considered to be a tax resident of the PRC, it would be subject to PRC corporate income tax at the rate of 25% on its worldwide taxable income. If the WisdomTree ICBCCS S&P China 500 Index ETF were considered to be a non-resident enterprise with a “permanent establishment” in the PRC, it would be subject to PRC corporate income tax of 25% on the profits attributable to the permanent establishment. ICBCCS intends to operate the WisdomTree ICBCCS S&P China 500 Index ETF in a manner that will prevent it from being treated as a tax resident of the PRC and from having a permanent establishment in the PRC. It is possible, however, that the PRC could disagree with that conclusion or that changes in PRC tax law could affect the PRC corporate income tax status of the WisdomTree ICBCCS S&P China 500 Index ETF.

The PRC generally imposes withholding income tax at a rate of 10% on dividends, premiums, interest and capital gains originating in the PRC and paid to a company that is not a resident of the PRC for tax purposes and that has no permanent establishment in China. The withholding is in general made by the relevant PRC tax resident company.
making such payments. In the event the relevant PRC tax resident company fails to withhold the relevant PRC withholding income tax or otherwise fails to pay the relevant withholding income tax to the PRC tax authorities, the competent PRC tax authorities may, at their sole discretion, impose tax obligations on the WisdomTree ICBCCS S&P China 500 Index ETF.

The PRC tax authorities issued notices which state that the capital gain from disposal of A-Shares by foreign investor enterprises via Stock Connect will be temporarily exempt from withholding income tax. The notices also state that the dividends derived from A-Shares by foreign investor enterprises is subject to 10% withholding income tax.

There is no indication of how long the temporary exemptions will remain in effect and the WisdomTree ICBCCS S&P China 500 Index ETF may be subject to such withholding income tax in the future. If, in the future, China begins applying tax rules regarding the taxation of income from investments through Stock Connect and/or begins collecting capital gains taxes on such investments, the WisdomTree ICBCCS S&P China 500 Index ETF could be subject to withholding income tax liability if the PRC tax authorities determine that such liability cannot be reduced or eliminated by applicable tax treaties. The PRC tax authorities may, in the future, issue further guidance in this regard and with potential retrospective effect. The impact of any such tax liability could materially adversely impact the returns and value of the WisdomTree ICBCCS S&P China 500 Index ETF.

Stamp duty under the PRC laws generally applies to the execution and receipt of taxable documents, which include contracts for the sale of A-Shares traded on PRC stock exchanges. In the case of such contracts, the stamp duty is currently imposed on the seller but not on the purchaser, at the rate of 0.1%. While overseas investors currently are exempt from value added taxes (currently at the rate of 6%) on capital gains derived from trading of A-Shares through Stock Connect, the PRC tax rules could be changed which could result in unexpected tax liabilities for the WisdomTree ICBCCS S&P China 500 Index ETF. In addition, urban maintenance and construction tax (currently at rates ranging from 1% to 7%), educational surcharge (currently at the rate of 3%) and local educational surcharge (currently at the rate of 2%) (collectively, the “surtaxes”) are imposed based on value added tax liabilities, so if the WisdomTree ICBCCS S&P China 500 Index ETF were liable for value added tax it would also be required to pay the applicable surtaxes. The value of the WisdomTree ICBCCS S&P China 500 Index ETF’s investment in the PRC and the amount of its income and gains could be adversely affected by an increase in tax rates or change in the taxation basis.

Telecommunications Sector Risk

Certain WisdomTree ETFs currently invest a significant portion of their assets in the telecommunication services sector. The telecommunication services sector can be significantly affected by, among other things, government intervention and regulation, technological innovations that make existing products and services obsolete and consumer demand.

Risk Ratings of the WisdomTree ETFs

WisdomTree assigns a risk rating to each WisdomTree ETF as an additional guide to help investors decide whether a fund is right for them. This information is only a guide. WisdomTree determines the risk rating for each WisdomTree ETF in accordance with NI 81-102. The investment risk level of a WisdomTree ETF is required to be determined in accordance with standardized risk classification methodology that is based on the historical volatility of the WisdomTree ETF as measured by the 10-year standard deviation of the returns of the WisdomTree ETF. Just as historical performance may not be indicative of future returns, a WisdomTree ETF’s historical volatility may not be indicative of its future volatility. Investors should be aware that other types of risk, both measurable and non-measurable, also exist.

Standard deviation is a statistical measure used to estimate the dispersion of a set of data around the average value of the data. In the context of investment returns, it measures the amount of variability of returns that has historically occurred relative to the average return. The higher the standard deviation, the greater the variability of returns it has experienced in the past.

Using this methodology, WisdomTree assigns a risk rating to each WisdomTree ETF as either low, low to medium, medium, medium to high, or high risk as follows:
• Low – commonly associated with money market funds and Canadian fixed-income funds.
• Low to medium – commonly associated with balanced, higher yielding fixed-income and asset allocation
• Medium – commonly associated with equity funds investing in large-capitalization companies in developed markets.
• Medium to high – commonly associated with equity funds investing in small-capitalization companies or specific regions or sectors.
• High – commonly associated with equity funds investing in narrow sectors or emerging market countries where there may be substantial risk of loss over short to medium periods.

A WisdomTree ETF’s risk rating is determined by calculating its standard deviation for the most recent 10 years using monthly returns and assuming the reinvestment of all income and capital gains distributions in additional Units of the WisdomTree ETF. For those WisdomTree ETFs that do not have at least 10 years of performance history, WisdomTree uses a reference index that reasonably approximates or, for a newly established fund, that is reasonably expected to approximate, the standard deviation of the WisdomTree ETF (or in certain cases a highly similar fund managed by WisdomTree) as a proxy. There may be times when WisdomTree believes this methodology produces a result that does not reflect a WisdomTree ETF’s risk based on other qualitative factors. As a result, WisdomTree may place the WisdomTree ETF in a higher risk rating category, as appropriate. WisdomTree will review the risk rating for each WisdomTree ETF on an annual basis or if there has been a material change to a WisdomTree ETF’s investment objectives or investment strategies.

A copy of the methodology used by WisdomTree to identify the investment risk levels of the funds is available on request, at no cost, by calling 1-866-893-8733. The risk ratings set forth in the table below do not necessarily correspond to an investor’s risk tolerance assessment. Investors are advised to consult their financial advisor for advice regarding their personal circumstances.

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<th>Risk Rating</th>
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</tr>
<tr>
<td>WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF</td>
<td>CAGG</td>
<td>Low</td>
</tr>
<tr>
<td>WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF</td>
<td>CAGS</td>
<td>Low</td>
</tr>
<tr>
<td>WisdomTree Canada Quality Dividend Growth Index ETF</td>
<td>DGRC</td>
<td>Medium</td>
</tr>
<tr>
<td>WisdomTree Japan Equity Index ETF</td>
<td>JAPN</td>
<td>Medium to High</td>
</tr>
<tr>
<td>WisdomTree ICBCCS S&amp;P China 500 Index ETF</td>
<td>CHNA</td>
<td>High</td>
</tr>
<tr>
<td></td>
<td>CHNA.B</td>
<td>High</td>
</tr>
</tbody>
</table>
The risk classification of the Hedged Units of the WisdomTree Europe Hedged Equity Index ETF is based on the fund’s returns and the return of the WisdomTree Europe CAD-Hedged Equity Index. The WisdomTree Europe CAD-Hedged Equity Index is a fundamentally weighted index designed to provide exposure to dividend paying European equities while at the same time neutralizing exposure to fluctuations between the Euro and the Canadian dollar. The risk classification of the Non-Hedged Units of the WisdomTree Europe Hedged Equity Index ETF is based on the return of the WisdomTree Europe Equity Index CAD. The WisdomTree Europe Equity Index CAD is a fundamentally weighted index designed to provide exposure to dividend paying European equities.

The risk classification of the Non-Hedged Units of the WisdomTree U.S. Quality Dividend Growth Index ETF is based on the return of the WisdomTree U.S. Quality Dividend Growth Index CAD. The WisdomTree U.S. Quality Dividend Growth Index CAD is a fundamentally weighted index designed to provide exposure to dividend-paying U.S. companies with growth characteristics. The risk classification of the Hedged Units of the WisdomTree U.S. Quality Dividend Growth Index ETF is based on the return of the WisdomTree International Quality Dividend Growth Index CAD-Hedged. The WisdomTree U.S. Quality Dividend Growth Index CAD-Hedged is a fundamentally weighted index designed to provide exposure to dividend-paying U.S. companies with growth characteristics, while at the same time applying a hedged approach to managing currency exposure to fluctuations between the value of the U.S. dollar and the Canadian dollar.

The risk classification of the Non-Hedged Units of the WisdomTree International Quality Dividend Growth Index ETF is based on the return of the WisdomTree International Quality Dividend Growth Index CAD. The WisdomTree International Quality Dividend Growth Index CAD is a fundamentally weighted Index designed to provide exposure to dividend paying developed market companies with growth characteristics. The risk classification of the Hedged Units of the WisdomTree International Quality Dividend Growth Index ETF is based on the return of the WisdomTree International Quality Dividend Growth Index CAD-Hedged. The WisdomTree International Quality Dividend Growth Index CAD-Hedged is a fundamentally weighted Index designed to provide exposure to dividend paying developed market companies with growth characteristics, while at the same time applying a hedged approach to managing currency exposure to fluctuations between the value of foreign currency and the Canadian dollar.

The risk classification of the Non-Hedged Units of the WisdomTree U.S. High Dividend Index ETF is based on the return of the WisdomTree U.S. High Dividend Index CAD. The WisdomTree U.S. High Dividend Index CAD is a fundamentally weighted index designed to provide exposure to companies with high dividend yields selected from the WisdomTree U.S. Dividend Index. The risk classification of the Hedged Units of the WisdomTree U.S. High Dividend Index ETF is based on the return of the WisdomTree U.S. High Dividend Index CAD-Hedged. The WisdomTree U.S. High Dividend Index CAD-Hedged is a fundamentally weighted index designed to provide exposure to companies with high dividend yields selected from the WisdomTree U.S. Dividend Index, while at the same time applying a hedged approach to managing currency exposure to fluctuations between the value of the U.S. dollar and the Canadian dollar.

The risk classification of the Non-Hedged Units of the WisdomTree U.S. MidCap Dividend Index ETF is based on the return of the WisdomTree U.S. MidCap Dividend Index CAD. The WisdomTree U.S. MidCap Dividend Index CAD is a fundamentally weighted index designed to provide exposure to the mid-capitalization segment of the U.S. dividend-paying market. The risk classification of the Hedged Units of the WisdomTree U.S. MidCap Dividend Index ETF is based on the return of the WisdomTree U.S. MidCap Dividend Index CAD-Hedged. The WisdomTree U.S. MidCap Dividend Index CAD-Hedged is a fundamentally weighted index designed to provide exposure to the mid-capitalization segment of the U.S. dividend-paying market, while at the same time applying a hedged approach to managing currency exposure to fluctuations between the value of the U.S. dollar and the Canadian dollar.

The risk classification of the Non-Hedged Units of the WisdomTree Emerging Markets Dividend Index ETF’s risk classification is based on the fund’s returns and the return of the WisdomTree Emerging Markets Dividend Index CAD. The WisdomTree Emerging Markets Dividend Index CAD is a fundamentally weighted index that measures the performance of dividend-paying stocks within emerging markets.

The WisdomTree U.S. Quality Dividend Growth Variably Hedged Index ETF’s risk classification is based on the fund’s returns and the return of the WisdomTree U.S. Quality Dividend Growth Index Variably CAD-Hedged. The WisdomTree U.S. Quality Dividend Growth Index Variably CAD-Hedged is a fundamentally weighted index
designed to provide exposure to dividend-paying U.S. companies with growth characteristics, while at the same time applying a Variably Hedged approach to managing currency exposure to fluctuations between the value of the U.S. dollar and the Canadian dollar.

The WisdomTree International Quality Dividend Growth Variably Hedged Index ETF’s risk classification is based on the fund’s returns and the return of the WisdomTree International Quality Dividend Growth Index Variably CAD-Hedged. The WisdomTree International Quality Dividend Growth Index Variably CAD-Hedged is a fundamentally weighted index designed to provide exposure to dividend paying developed market companies with growth characteristics, while at the same time applying a Variably Hedged approach to managing currency exposure to fluctuations between the value of foreign currencies and the Canadian dollar.

The WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF’s risk classification is based on the fund’s returns and the return of the Bloomberg Barclays Canadian Aggregate Enhanced Yield Index. The Bloomberg Barclays Canadian Aggregate Enhanced Yield Index is designed to broadly capture the Canadian investment grade, fixed income securities market while seeking to enhance yield within desired risk parameters and constraints.

The WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF’s risk classification is based on the fund’s returns and the return of the Bloomberg Barclays Canadian Short Aggregate Enhanced Yield Index. The Bloomberg Barclays Canadian Short Aggregate Enhanced Yield Index is designed to broadly capture the short-term Canadian investment grade, fixed income securities market while seeking to enhance yield within desired risk parameters and constraints.

The WisdomTree Canada Quality Dividend Growth Index ETF’s risk classification is based on the fund’s returns and the return of the WisdomTree Canada Quality Dividend Growth Index. The WisdomTree Canada Quality Dividend Growth Index is a fundamentally weighted index designed to provide exposure to dividend-paying Canadian companies with growth characteristics.

The risk classification of the Non-Hedged Units of the WisdomTree Japan Equity Index ETF is based on the return of the WisdomTree Japan Equity Index CAD. The WisdomTree Japan Equity Index CAD is a fundamentally weighted index designed to provide exposure to Japanese equity markets. The risk classification of the Hedged Units of the WisdomTree Japan Equity Index ETF is based on the return of the WisdomTree Japan CAD-Hedged Equity Index. The WisdomTree Japan CAD-Hedged Equity Index is a fundamentally weighted index designed to provide exposure to Japanese equity markets, while at the same time applying a hedged approach to managing currency exposure to fluctuations between the value of foreign currency and the Canadian dollar.

The risk classification of the Non-Hedged Units of the WisdomTree ICBCCS S&P China 500 Index ETF is based on the return of the S&P China 500 Index CAD. The S&P China 500 Index CAD selects the largest 500 eligible companies from the broader S&P Total China BMI Index, which represents the entire investment universe of Chinese companies that meet certain minimum market capitalization and trading volume thresholds, and is weighted by float-adjusted market capitalization. The risk classification of the Hedged Units of the WisdomTree ICBCCS S&P China 500 Index ETF is based on the return of the S&P China 500 Index CNY. The S&P China 500 Index CNY selects the largest 500 eligible companies from the broader S&P Total China BMI Index, which represents the entire investment universe of Chinese companies that meet certain minimum market capitalization and trading volume thresholds, and is weighted by float-adjusted market capitalization. The S&P China 500 Index CNY is based in the Chinese Yuan Renminbi, and the returns of this index are a suitable proxy for the returns of the Hedged Units of the WisdomTree ICBCCS S&P China 500 Index ETF.

**DISTRIBUTION POLICY**

**Distributions**

Cash distributions on Units of a WisdomTree ETF will be made as set forth in the following table, if at all.

<table>
<thead>
<tr>
<th>WisdomTree ETF</th>
<th>Frequency of Distributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>WisdomTree Europe Hedged Equity Index ETF</td>
<td>Quarterly</td>
</tr>
<tr>
<td>WisdomTree U.S. Quality Dividend Growth Index ETF</td>
<td>Quarterly</td>
</tr>
</tbody>
</table>

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Cash distributions on Units of a WisdomTree ETF are expected to be paid primarily out of dividends or distributions, and other income or gains, received by the WisdomTree ETF less the expenses of the WisdomTree ETF, but may also consist of non-taxable amounts including returns of capital, which may be paid in the Manager’s sole discretion. To the extent that the expenses of a WisdomTree ETF exceed the income generated by such WisdomTree ETF in any given month, quarter or year, as the case may be, it is not expected that a monthly, quarterly, or annual distribution will be paid.

For each taxation year, each WisdomTree ETF will ensure that its income (including income received from special dividends on securities held by that WisdomTree ETF) and net realized capital gains, if any, have been distributed to Unitholders to such an extent that the WisdomTree ETF will not be liable for ordinary income tax thereon. To the extent that a WisdomTree ETF has not distributed the full amount of its net income or capital gains in any taxation year, the difference between such amount and the amount actually distributed by the WisdomTree ETF will be paid as a “reinvested distribution”. Reinvested distributions on Units, net of any required withholding taxes, will be reinvested automatically in additional Units of the WisdomTree ETF at a price equal to the NAV per Unit of the WisdomTree ETF and the Units will be immediately consolidated such that the number of outstanding Units following the distribution will equal the number of Units outstanding prior to the distribution. The tax treatment to Unitholders of reinvested distributions is discussed under the heading “Income Tax Considerations – Taxation of Unitholders – Distributions”.

In addition to the distributions described above, a WisdomTree ETF may from time to time pay additional distributions on its Units, including without restriction in connection with a special dividend or in connection with returns of capital.

**Distribution Reinvestment Plan**

The WisdomTree ETFs have adopted a distribution reinvestment plan (the “Reinvestment Plan”). Unitholders are, at any time, able to elect to participate in the Reinvestment Plan by contacting the CDS Participant through which the Unitholder holds its Units. Under the Reinvestment Plan, cash distributions (net of any required withholding tax) will be used to acquire additional Units of that WisdomTree ETF (the “Plan Units”) in the market and will be credited to the account of the Unitholder (the “Plan Participant”) through CDS in accordance with the terms of the Reinvestment Plan (a copy of which will be available through your broker or dealer) and, if applicable, a distribution reinvestment agency agreement to be entered into between the Manager, on behalf of the WisdomTree ETF, and the Plan Agent, as may be amended. The key terms of the Reinvestment Plan are as described below.

Unitholders who are not residents of Canada may not participate in the Reinvestment Plan and any Unitholder who ceases to be a resident of Canada will be required to terminate its participation in the Reinvestment Plan. No WisdomTree ETF will be required to purchase Plan Units if such purchase would be illegal.
Any eligible Unitholder may enrol in the Reinvestment Plan by notifying the CDS Participant through which the Unitholder holds its Units of such Unitholder’s intention to participate in the Reinvestment Plan. Under the Reinvestment Plan, cash distributions will be used to acquire Plan Units in the market and will be credited to the account of the Plan Participant through CDS. The CDS Participant must, on behalf of such Plan Participant, elect online via CDSX no later than 4:00 p.m. (Toronto time) on each applicable distribution record date in respect of the next expected distribution in which the Unitholder wishes to participate. These elections are received directly by the Plan Agent via CDSX. If this election via CDSX is not received by the Plan Agent by the applicable deadline, the Unitholder will not participate in the Reinvestment Plan for that distribution.

No fractional Plan Units will be purchased under the Reinvestment Plan. Any funds remaining after the purchase of whole Plan Units will be credited to the Plan Participant via its CDS Participant in lieu of fractional Plan Units.

The automatic reinvestment of the distributions under the Reinvestment Plan will not relieve Plan Participants of any income tax applicable to such distributions. See “Income Tax Considerations – Taxation of Unitholders”.

Plan Participants may voluntarily terminate their participation in the Reinvestment Plan as of a particular distribution record date by notifying their CDS Participant no later than 4:00 p.m. (Toronto time) at least 2 business days immediately prior to the distribution record date. Plan Participants should contact their CDS Participant to obtain details of the appropriate procedures for terminating their participation in the Reinvestment Plan. Beginning on the first distribution payment date (defined herein) after such notice is received from a Plan Participant and accepted by a CDS Participant, distributions to such Plan Participant will be made in cash. Any expenses associated with the preparation and delivery of such termination notice will be borne by the Plan Participant exercising its right to terminate participation in the Reinvestment Plan. The Manager may terminate the Reinvestment Plan, in its sole discretion, upon not less than 30 days’ notice to: (i) CDS; (ii) the Plan Agent; and (iii) if necessary, the TSX.

The Manager may amend, modify or suspend the Reinvestment Plan at any time in its sole discretion, provided that it gives notice of that amendment, modification or suspension to: (i) CDS; (ii) the Plan Agent; and (iii) if necessary, the TSX.

PURCHASES OF UNITS

Initial Investment in the New WisdomTree ETFs

In compliance with NI 81-102, a New WisdomTree ETF will not issue Units to the public until orders aggregating not less than $500,000 have been received and accepted by the New WisdomTree ETF from investors other than WisdomTree or its directors, officers or securityholders.

Continuous Distribution

Units of the WisdomTree ETFs are being issued and sold on a continuous basis and there is no maximum number of Units that may be issued.

Designated Brokers

The Manager, on behalf of each of the WisdomTree ETFs, has entered into a Designated Broker Agreement with a Designated Broker pursuant to which the Designated Broker agrees to perform certain duties relating to the WisdomTree ETFs including, without limitation: (i) to subscribe for a sufficient number of Units to satisfy the TSX’s original listing requirements; (ii) to subscribe for Units on an ongoing basis in connection with the rebalancing of and adjustments to the applicable Index as described under “Investment Strategies – Rebalancing and Adjustment” and “Investment Strategies – Take-over Bids for Constituent Issuers” and when cash redemptions of Units occur as described under “Redemption and Exchange of Units”; and (iii) to post a liquid two-way market for the trading of Units on the TSX. The Manager may, in its discretion from time to time, reimburse any Designated Broker for certain expenses incurred by the Designated Broker in performing these duties.

The Designated Broker Agreement provides, or will provide, as the case may be, that the Manager may from time to time and, in any event not more than once quarterly, require the Designated Broker to subscribe for Units of a WisdomTree ETF for cash in a dollar amount not to exceed 0.30% of the NAV of the WisdomTree ETF. The number of Units issued will be the subscription amount divided by the NAV per Unit next determined following the
delivery by the Manager of a subscription notice to the Designated Broker. Payment for the Units must be made by the Designated Broker, and the Units will be issued, by no later than the second Trading Day after the subscription notice has been delivered.

**Issuance of Units**

**To Designated Brokers and Dealers**

All orders to purchase Units directly from the WisdomTree ETFs must be placed by Designated Brokers or Dealers. The WisdomTree ETFs reserve the absolute right to reject any subscription order placed by a Designated Broker or Dealer. No fees will be payable by a WisdomTree ETF to a Designated Broker or Dealer in connection with the issuance of Units. On the issuance of Units, the Manager may, in its discretion, charge an administrative fee to a Designated Broker or Dealer to offset the expenses (including any applicable TSX additional listing fees) incurred in issuing the Units.

On any Trading Day, a Designated Broker or Dealer may place a subscription order for the Prescribed Number of Units (or an integral multiple thereof) of a WisdomTree ETF. If a subscription order is received by the WisdomTree ETF (other than the WisdomTree ICBCCS S&P China 500 Index ETF) by 9:00 a.m. (Toronto time) on a Trading Day or by the WisdomTree ICBCCS S&P China 500 Index ETF on the Trading Day prior to the effective Trading Day (or such later time on such Trading Day as the Manager may permit), the WisdomTree ETF will issue to the Designated Broker or Dealer the Prescribed Number of Units (or an integral multiple thereof) by no later than the second Trading Day after the date on which the subscription order is accepted, provided that payment for such Units has been received.

For each Prescribed Number of Units issued, a Designated Broker or Dealer must deliver payment consisting of, in the Manager’s discretion: (i) one Basket of Securities and cash in an amount sufficient so that the value of the securities and the cash received is equal to the NAV of the Units next determined following the receipt of the subscription order; (ii) cash in an amount equal to the NAV of the Units next determined following the receipt of the subscription order; or (iii) a combination of securities and cash, as determined by the Manager, in an amount sufficient so that the value of the securities and cash received is equal to the NAV of the Units next determined following the receipt of the subscription order.

The Manager may, in its discretion, increase or decrease the Prescribed Number of Units from time to time.

**To Designated Brokers in Special Circumstances**

Units may be issued by a WisdomTree ETF to Designated Brokers in connection with the rebalancing of and adjustments to the WisdomTree ETF or its portfolio as described under “Investment Strategies – Rebalancing and Adjustment” and “Investment Strategies – Take-over Bids for Constituent Issuers” and when cash redemptions of Units occur as described below under “Redemption and Exchange of Units – Redemption of Units for Cash”.

**To Unitholders as Reinvested Distributions**

Units may be issued by a WisdomTree ETF to Unitholders of the WisdomTree ETF on the automatic reinvestment of special dividends and other reinvested distributions. See “Distribution Policy”.

**Buying and Selling Units**

As the Units are, or in respect of the New WisdomTree ETFs will be (subject to satisfying the TSX’s original listing requirements on or before June 20, 2019), listed on the TSX, investors may trade Units in the same way in which other securities listed on the TSX are traded, including by using market orders and limit orders. An investor may buy or sell Units on the TSX or any other exchange on which the WisdomTree ETFs are traded only through a registered broker or dealer in the province or territory where the investor resides. Investors will incur customary brokerage commissions when buying or selling Units on the TSX or other exchange. No fees are paid by a unitholder to WisdomTree or the WisdomTree ETFs in connection with the buying or selling of Units on the TSX or other exchange.
From time to time as may be agreed by a WisdomTree ETF and the Designated Brokers and Dealers, the Designated Brokers and Dealers may agree to accept Constituent Securities as payment for Units from prospective purchasers.

Special Considerations for Unitholders

The provisions of the so-called “early warning” requirements set out in Canadian securities legislation do not apply in connection with the acquisition of Units. In addition, the WisdomTree ETFs have obtained exemptive relief from the securities regulatory authorities to permit Unitholders to acquire more than 20% of the Units of any WisdomTree ETF through purchases on the TSX without regard to the take-over bid requirements of Canadian securities legislation, provided that any such Unitholder, and any person acting jointly or in concert with the Unitholder, undertakes to WisdomTree not to vote more than 20% of the Units of that WisdomTree ETF at any meeting of Unitholders.

The Units of each WisdomTree ETF are, in the opinion of the Manager, index participation units within the meaning of NI 81-102. A mutual fund wishing to invest in Units of a WisdomTree ETF should make its own assessment of its ability to do so after careful consideration of the relevant provisions of NI 81-102, including but not limited to whether the Units of the applicable WisdomTree ETF should be considered index participation units, as well as the control, concentration and certain of the “fund-of-funds” restrictions. No purchase of Units of a WisdomTree ETF should be made solely in reliance on the above statements.

Non-Resident Unitholders

At no time may: (i) non-residents of Canada; (ii) partnerships that are not Canadian partnerships; or (iii) a combination of non-residents of Canada and such partnerships (all as defined in the Tax Act), be the beneficial owners of a majority of the Units of a WisdomTree ETF. The Manager may require declarations as to the jurisdictions in which a beneficial owner of Units is resident and, if a partnership, its status as a Canadian partnership. If the Manager becomes aware, as a result of requiring such declarations as to beneficial ownership or otherwise, that the beneficial owners of 40% of the Units of a WisdomTree ETF then outstanding are, or may be, non-residents and/or partnerships that are not Canadian partnerships, or that such a situation is imminent, the Manager may make a public announcement thereof. If the Manager determines that more than 40% of such Units are beneficially held by non-residents and/or partnerships that are not Canadian partnerships, the Manager may send a notice to such non-resident Unitholders and partnerships, chosen in inverse order to the order of acquisition or in such manner as the Manager may consider equitable and practicable, requiring them to sell their Units or a portion thereof within a specified period of not less than 30 days. If the Unitholders receiving such notice have not sold the specified number of Units or provided the Manager with satisfactory evidence that they are not non-residents or partnerships other than Canadian partnerships within such period, the Manager may on behalf of such Unitholders sell such Units and, in the interim, shall suspend the voting and distribution rights attached to such Units. Upon such sale, the affected holders shall cease to be beneficial holders of Units and their rights shall be limited to receiving the net proceeds of sale of such Units.

Notwithstanding the foregoing, the Manager may determine not to take any of the actions described above if the Manager has been advised by legal counsel that the failure to take any of such actions would not adversely impact the status of the WisdomTree ETF as a mutual fund trust for purposes of the Tax Act or, alternatively, may take such other action or actions as may be necessary to maintain the status of the WisdomTree ETF as a mutual fund trust for purposes of the Tax Act.

Registration and Transfer through CDS

Registration of interests in, and transfers of, the Units will be made only through CDS. Units must be purchased, transferred and surrendered for exchange or redemption only through a CDS Participant. All rights of an owner of Units must be exercised through, and all payments or other property to which such owner is entitled will be made or delivered by, CDS or the CDS Participant through which the owner holds such Units. Upon purchase of any Units, the owner will receive only the customary confirmation; physical certificates evidencing ownership will not be issued. References in this prospectus to a holder of Units mean, unless the context otherwise requires, the owner of the beneficial interest in such Units.

Neither the WisdomTree ETFs nor the Manager will have any liability for: (i) records maintained by CDS relating to the beneficial interests in the Units or the book entry accounts maintained by CDS; (ii) maintaining, supervising or
reviewing any records relating to such beneficial ownership interests; or (iii) any advice or representation made or given by CDS and made or given with respect to the rules and regulations of CDS or any action taken by CDS or at the direction of the CDS Participants.

The ability of a beneficial owner of Units to pledge such Units or otherwise take action with respect to such owner’s interest in such Units (other than through a CDS Participant) may be limited due to the lack of a physical certificate.

The WisdomTree ETFs have the option to terminate registration of the Units through the book-based system in which case certificates for Units in fully registered form will be issued to beneficial owners of such Units or to their nominees.

**REDEMPTION AND EXCHANGE OF UNITS**

**Redemption of Units for Cash**

On any Trading Day, Unitholders may redeem Units of any WisdomTree ETF for cash at a redemption price per Unit equal to the lesser of: (i) 95% of the closing price for the Units on the TSX on the effective day of the redemption; and (ii) the Net Asset Value per Unit on the effective day of the redemption. Because Unitholders will generally be able to sell Units at the market price on the TSX through a registered broker or dealer subject only to customary brokerage commissions, Unitholders are advised to consult their brokers, dealers or investment advisors before redeeming their Units for cash.

In order for a cash redemption to be effective on a Trading Day, a cash redemption request in the form prescribed by the Manager from time to time must be delivered to the applicable WisdomTree ETF (other than the WisdomTree International Quality Dividend Growth Index ETF, WisdomTree International Quality Dividend Growth Variably Hedged Index ETF, WisdomTree Emerging Markets Dividend Index ETF, WisdomTree Japan Equity Index ETF and WisdomTree ICBCCS S&P China 500 Index ETF (collectively, the “WisdomTree International ETFs”)) at its registered office by 9:00 a.m. (Toronto time) on the Trading Day or to the WisdomTree International ETFs by 5:30 p.m. (Toronto time) on the preceding Trading Day (or such later time on such Trading Day as the Manager may permit). If a cash redemption request is not received by the delivery deadline noted immediately above on a Trading Day, the cash redemption request will be effective only on the next Trading Day. Payment of the redemption price will be made by no later than the second Trading Day after the effective day of the redemption. The cash redemption request forms may be obtained from any registered broker or dealer. See “Redemption and Exchange of Units – Exchange and Redemption of Units through CDS Participants”.

Investors that redeem Units prior to the distribution record date for any distribution will not be entitled to receive that distribution.

In connection with the redemption of Units, a WisdomTree ETF will generally dispose of securities or other assets to satisfy the redemption.

**Exchange of Units for Baskets of Securities**

On any Trading Day, Unitholders may exchange the Prescribed Number of Units (or an integral multiple thereof) for Baskets of Securities and/or cash.

To effect an exchange of Units, a Unitholder must submit an exchange request in the form prescribed by the Manager from time to time to the applicable WisdomTree ETF (other than the WisdomTree Europe Hedged Equity Index ETF and WisdomTree ICBCCS S&P China 500 Index ETF) at its registered office by 9:00 a.m. (Toronto time) on a Trading Day or to WisdomTree Europe Hedged Equity Index ETF or WisdomTree ICBCCS S&P China 500 Index ETF by 5:30 p.m. (Toronto time) on the preceding Trading Day (or such later time on such Trading Day as the Manager may permit). The exchange price will be equal to the NAV of the Units on the effective day of the exchange request, payable by delivery of Baskets of Securities and/or cash. The Units will be redeemed in the exchange.

If an exchange request is not received by the submission deadline noted immediately above on a Trading Day, the exchange order will be effective only on the next Trading Day. Settlement of exchanges for Baskets of Securities and/or cash will be made by no later than the second Trading Day after the effective day of the exchange request.
The securities to be included in the Baskets of Securities delivered on an exchange shall be selected by the Investment Advisor in its discretion.

Unitholders should be aware that the NAV per Unit will decline on the ex-dividend date of any distribution payable in cash on Units. A Unitholder that is no longer a holder of record on the applicable distribution record date will not be entitled to receive that distribution.

If Constituent Securities are cease traded at any time by order of a securities regulatory authority or other relevant regulator or stock exchange, the delivery of such securities to a Unitholder on an exchange in the Prescribed Number of Units may be postponed until such time as the transfer of the securities is permitted by law.

Requests for Exchange and Redemption

A Unitholder submitting an exchange or redemption request is deemed to represent to the WisdomTree ETF and the Manager that: (i) it has full legal authority to tender the Units for exchange or redemption and to receive the proceeds of the exchange or redemption; and (ii) the Units have not been loaned or pledged and are not the subject of a repurchase agreement, securities lending agreement or a similar arrangement that would preclude the delivery of the Units to the WisdomTree ETF. The Manager reserves the right to verify these representations at its discretion. Generally, the Manager will require verification with respect to an exchange or redemption request if there are unusually high levels of exchange or redemption activity or short interest in the applicable WisdomTree ETF. If the Unitholder, upon receipt of a verification request, does not provide the Manager with satisfactory evidence of the truth of the representations, the Unitholder’s exchange or redemption request will not be considered to have been received in proper form and will be rejected.

Suspension of Exchange and Redemption

The Manager may suspend the redemption of Units or payment of redemption proceeds of a WisdomTree ETF: (i) during any period when normal trading is suspended on a stock exchange or other market on which securities owned by the WisdomTree ETF are listed and traded, if these securities represent more than 50% by value or underlying market exposure of the total assets of the WisdomTree ETF, without allowance for liabilities, and if these securities are not traded on any other exchange that represents a reasonably practical alternative for the WisdomTree ETF; or (ii) with the prior permission of the securities regulatory authorities, for any period not exceeding 30 days during which the Manager determines that conditions exist that render impractical the sale of assets of the WisdomTree ETF or that impair the ability of the Accounting Agent to determine the value of the assets of the WisdomTree ETF. The suspension may apply to all requests for redemption received prior to the suspension but as to which payment has not been made, as well as to all requests received while the suspension is in effect. All Unitholders making such requests shall be advised by the Manager of the suspension and that the redemption will be effected at a price determined on the first Valuation Date following the termination of the suspension. All such Unitholders shall have and shall be advised that they have the right to withdraw their requests for redemption. The suspension shall terminate in any event on the first day on which the condition giving rise to the suspension has ceased to exist, provided that no other condition under which a suspension is authorized then exists. To the extent not inconsistent with official rules and regulations promulgated by any government body having jurisdiction over the WisdomTree ETFs, any declaration of suspension made by the Manager shall be conclusive.

Costs Associated with Exchange and Redemption

The Manager may charge to Unitholders, in its discretion, an administrative fee of up to 2.00% of the exchange or redemption proceeds of the WisdomTree ETF to offset certain transaction costs associated with the exchange or redemption of Units of a WisdomTree ETF.

Exchange and Redemption of Units through CDS Participants

The exchange and redemption rights described above must be exercised through the CDS Participant through which the owner holds Units. Beneficial owners of Units should ensure that they provide exchange and/or redemption instructions to the CDS Participants through which they hold Units sufficiently in advance of the cut-off times described above to allow such CDS Participants to notify CDS and for CDS to notify the Manager prior to the relevant cut-off time.
Short-Term Trading

At the present time, the Manager is of the view that it is not necessary to impose any short-term trading restrictions on the WisdomTree ETFs as Units of the WisdomTree ETFs are generally traded by investors on an exchange in the secondary market in the same way as other listed securities. In the few situations where the WisdomTree ETFs are not purchased in the secondary market, purchases usually involve a Designated Broker or a Dealer upon whom the Manager may impose a redemption fee, which is intended to compensate the applicable WisdomTree ETF for any costs and expenses incurred in relation to the trade.

PRICE RANGE AND TRADING VOLUME OF UNITS

The following tables set forth the market price range and trading volume of the Units of the WisdomTree ETFs (other than the New WisdomTree ETFs) on the TSX for the calendar periods indicated. The greatest volume of trading of the WisdomTree ETFs generally occurs on the TSX. This information is not yet available for the New WisdomTree ETFs because they are new.

<table>
<thead>
<tr>
<th></th>
<th>WisdomTree Europe Hedged Equity Index ETF (Hedged Units)</th>
<th>WisdomTree Europe Hedged Equity Index ETF (Non-Hedged Units)</th>
<th>WisdomTree U.S. Quality Dividend Growth Index ETF (Non-Hedged Units)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Price Range</td>
<td>Price Range</td>
<td>Price Range</td>
</tr>
<tr>
<td></td>
<td>High</td>
<td>Low</td>
<td>Volume</td>
</tr>
<tr>
<td>2017</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>June</td>
<td>26.16</td>
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<td>July</td>
<td>25.55</td>
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<td>August</td>
<td>25.28</td>
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<td>25.84</td>
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<td>November</td>
<td>26.66</td>
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<tr>
<td>December</td>
<td>26.06</td>
<td>25.54</td>
<td>103,656</td>
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<tr>
<td>2018</td>
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<tr>
<td>January</td>
<td>26.67</td>
<td>25.44</td>
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<tr>
<td>February</td>
<td>26.09</td>
<td>24.50</td>
<td>382,144</td>
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<tr>
<td>March</td>
<td>25.35</td>
<td>24.16</td>
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<tr>
<td>April</td>
<td>25.76</td>
<td>24.33</td>
<td>524,466</td>
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(1) Information is only available beginning August 8, 2017, being the date on which the WisdomTree ETF was created.

<table>
<thead>
<tr>
<th></th>
<th>WisdomTree U.S. Quality Dividend Growth Index ETF (Hedged Units)</th>
<th>WisdomTree International Quality Dividend Growth Index ETF (Non-Hedged Units)</th>
<th>WisdomTree International Quality Dividend Growth Index ETF (Hedged Units)</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Price Range</td>
<td>Price Range</td>
<td>Price Range</td>
</tr>
<tr>
<td></td>
<td>High</td>
<td>Low</td>
<td>Volume</td>
</tr>
<tr>
<td>2017</td>
<td></td>
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<tr>
<td>June</td>
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<td>July</td>
<td>23.08</td>
<td>22.76</td>
<td>52,935</td>
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<td>August</td>
<td>22.96</td>
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<td>October</td>
<td>24.22</td>
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<td>November</td>
<td>25.27</td>
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<td>25.71</td>
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<tr>
<td>2018</td>
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<tr>
<td>January</td>
<td>27.31</td>
<td>25.63</td>
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<td>26.74</td>
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<tr>
<td>March</td>
<td>26.05</td>
<td>24.35</td>
<td>30,509</td>
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Information is only available beginning September 19, 2017, being the date on which the WisdomTree ETF was created.

<table>
<thead>
<tr>
<th>Date</th>
<th>High</th>
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<td>25.27</td>
<td>24.02</td>
<td>275,155</td>
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<tr>
<td>May 2017</td>
<td>25.45</td>
<td>24.36</td>
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### WisdomTree International Quality Dividend Growth Variably Hedged Index ETF

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<th>Price Range</th>
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<tr>
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<tr>
<td>June</td>
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<td>July</td>
<td>20.860</td>
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<tr>
<td>August</td>
<td>19.490</td>
<td>6</td>
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<tr>
<td>September</td>
<td>19.330</td>
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<tr>
<td>October</td>
<td>20.130</td>
<td>806</td>
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<tr>
<td>November</td>
<td>20.460</td>
<td>6</td>
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<tr>
<td>December</td>
<td>21.290</td>
<td>306</td>
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<table>
<thead>
<tr>
<th>Date</th>
<th>Price Range</th>
<th>Volume</th>
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<tbody>
<tr>
<td>2018</td>
<td></td>
<td></td>
</tr>
<tr>
<td>January</td>
<td>21.29</td>
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<tr>
<td>February</td>
<td>21.29</td>
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<tr>
<td>March</td>
<td>20.72</td>
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<td>May</td>
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### WisdomTree International Quality Dividend Growth Index ETF (Hedged Units)

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<tr>
<td>June</td>
<td>23.62</td>
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<td>September</td>
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<td>October</td>
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<td>33,626</td>
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<tr>
<td>December</td>
<td>23.98</td>
<td>27,366</td>
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</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Price Range</th>
<th>Volume</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
<td></td>
</tr>
<tr>
<td>January</td>
<td>24.77</td>
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<td>23.92</td>
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<tr>
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<td>23.80</td>
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<tr>
<td>May</td>
<td>24.46</td>
<td>61,359</td>
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</tbody>
</table>

(2) Information is only available beginning September 19, 2017, being the date on which the WisdomTree ETF was created.
<table>
<thead>
<tr>
<th>Year</th>
<th>October</th>
<th>November</th>
<th>December</th>
</tr>
</thead>
<tbody>
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<td>25.00(2)</td>
<td>26.23</td>
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<tr>
<td>2018</td>
<td>26.80</td>
<td>26.28</td>
<td>26.33</td>
</tr>
</tbody>
</table>

(2) Information is only available beginning September 19, 2017, being the date on which the WisdomTree ETF was created.

INCOME TAX CONSIDERATIONS

In the opinion of Osler, Hoskin & Harcourt LLP, the following is a summary of the principal Canadian federal income tax considerations under the Tax Act for the WisdomTree ETFs and for a prospective investor in a WisdomTree ETF that, for the purpose of the Tax Act, is an individual, other than a trust, is resident in Canada, holds Units of the WisdomTree ETF, and any securities of Constituent Issuers accepted as payment for Units of a
WisdomTree ETF, as capital property, has not with respect to Units or securities of Constituent Issuers entered into a “derivative forward agreement” as that term is defined in the Tax Act, and is not affiliated and deals at arm’s length with the WisdomTree ETF. This summary is based upon the current provisions of the Tax Act and regulations thereunder, all specific proposals to amend the Tax Act and such regulations that have been publicly announced by the Minister of Finance (Canada) prior to the date hereof (“Tax Proposals”), and counsel’s understanding of the current published administrative policies and assessing practices of the CRA. This summary does not take into account or anticipate any other changes in law whether by legislative, administrative or judicial action and it does not take into account provincial, territorial or foreign income tax legislation or considerations, which may differ from the considerations described below.

This summary is of a general nature only and is not exhaustive of all possible income tax considerations. Prospective investors should therefore consult their own tax advisors about their individual circumstances.

This summary is also based on the assumptions that: (i) none of the issuers of securities held by a WisdomTree ETF will be a foreign affiliate of the WisdomTree ETF or any Unitholder; (ii) none of the securities held by a WisdomTree ETF will be a “tax shelter investment” within the meaning of section 143.2 of the Tax Act; (iii) none of the securities held by a WisdomTree ETF will be an interest in a non-resident trust other than an “exempt foreign trust” as defined in Section 94 of the Tax Act relating to non-resident trusts; and (iv) no WisdomTree ETF will enter into any arrangement where the result is a dividend rental arrangement for the purposes of the Tax Act.

Status of the WisdomTree ETFs

This summary is based on the assumption that each WisdomTree ETF (other than WisdomTree U.S. High Dividend Index ETF and WisdomTree Emerging Markets Dividend Index ETF) will comply at all material times with the conditions prescribed in the Tax Act and otherwise so as to qualify as a “mutual fund trust” as defined in the Tax Act. WisdomTree U.S. High Dividend Index ETF and WisdomTree Emerging Markets Dividend Index ETF currently comply as unit trusts under the Tax Act and intend to become mutual fund trusts under the Tax Act.

A WisdomTree ETF that does not qualify as a mutual fund trust under the Tax Act will be treated as a “financial institution” for purposes of certain special mark-to-market rules in the Tax Act if more than 50% of the Units of the WisdomTree ETF are held by one or more Unitholders that are themselves considered to be financial institutions under those rules. In such a case, the WisdomTree ETF will be required to recognize at least annually on income account any gains and losses accruing on certain types of debt obligations and equity securities that it holds and also will be subject to special rules with respect to income inclusion on these securities. Any income arising from such treatment will be included in amounts to be distributed to Unitholders. If more than 50% of the Units of such a WisdomTree ETF cease to be held by financial institutions, the tax year of the WisdomTree ETF will be deemed to end immediately before that time and any gains or losses accrued on certain securities before that time will be deemed realized by the WisdomTree ETF and will be distributed to Unitholders. A new taxation year for the WisdomTree ETF will then begin and for that and subsequent taxation years, for so long as not more than 50% of the Units of the WisdomTree ETF are held by financial institutions, or the WisdomTree ETF is a mutual fund trust for purposes of the Tax Act, the WisdomTree ETF will not be subject to these special mark-to-market rules. Given the manner in which Units are distributed, there will be circumstances in which it will not be possible to control or identify whether a WisdomTree ETF has, or has ceased to, become a “financial institution”. As a result, there can be no assurance that a WisdomTree ETF is not a “financial institution” or will not in the future become, or cease to be, a “financial institution” and no assurance as to when and to whom any distributions arising on the change in “financial institution” status of a WisdomTree ETF will be made, or that the WisdomTree ETF will not be required to pay tax on any undistributed income or taxable capital gains realized by the WisdomTree ETF on such event.

WisdomTree U.S. High Dividend Index ETF and WisdomTree Emerging Markets Dividend Index ETF are currently financial institutions for purposes of the rules described above.

Provided that a WisdomTree ETF qualifies as a mutual fund trust within the meaning of the Tax Act, is a “registered investment” within the meaning of the Tax Act, or that the Units of the WisdomTree ETF are listed on a “designated stock exchange” within the meaning of the Tax Act, which includes the TSX, the Units of such WisdomTree ETF will be qualified investments for trusts governed by Registered Plans.
Taxation of the WisdomTree ETFs

A WisdomTree ETF will include in computing its income taxable distributions received on securities held by it, including any special dividends, the taxable portion of capital gains realized by the WisdomTree ETF on the disposition of securities held by it and income earned by any securities lending activity and futures trading activity. Under the SIFT Rules, certain income earned by issuers of Constituent Securities that are SIFT trusts or SIFT partnerships, when such income is distributed or allocated to a WisdomTree ETF, would be treated as eligible dividends from a taxable Canadian corporation. A WisdomTree ETF will include in computing its income any interest accruing to it on bonds held by that WisdomTree ETF. In the case of any WisdomTree ETF holding real return or inflation-adjusted bonds, any amounts in respect of inflation-related adjustments to the principal amount of the bonds will be deemed to be interest for this purpose. Any such amounts of accrued interest and amounts deemed to be interest will be reflected in distributions to Unitholders.

The Declaration of Trust governing each of the WisdomTree ETFs requires that each WisdomTree ETF distribute its net income and net realized capital gains, if any, for each taxation year of the WisdomTree ETF to Unitholders to such an extent that the WisdomTree ETF will not be liable in any taxation year for ordinary income tax (after taking into account any applicable losses of the WisdomTree ETF and any capital gains refunds to which the WisdomTree ETF is entitled). If in a taxation year the income for tax purposes of a WisdomTree ETF exceeds the cash available for distribution by the WisdomTree ETF, such as in the case of the receipt by the WisdomTree ETF of special dividends, the WisdomTree ETF will distribute its income through a payment of reinvested distributions.

If a WisdomTree ETF is not a “mutual fund trust” under the Tax Act throughout a taxation year, the WisdomTree ETF (i) may become liable for alternative minimum tax under the Tax Act in such year, (ii) may be subject to a special tax under Part XII.2 of the Tax Act in such year and (iii) may be subject to rules applicable to financial institutions discussed above. A WisdomTree ETF that is a “registered investment” under the Tax Act and is not a mutual fund trust may, in some circumstances, be subject to tax under Part X.2 of the Tax Act if the WisdomTree ETF makes an investment in property that is not a qualified investment for registered plans. Any WisdomTree ETF that is a “registered investment” does not intend to make any investment which would result in the WisdomTree ETF becoming subject to tax under Part X.2 of the Tax Act.

The WisdomTree ETFs may be subject to the suspended loss rules contained in the Tax Act. A loss realized on a disposition of property may be considered to be a suspended loss when a WisdomTree ETF acquires a property (a “substituted property”) that is the same or identical to the property disposed of, within 30 days before and 30 days after the disposition and the WisdomTree ETF owns the substituted property 30 days after the original disposition. If a loss is suspended, the applicable WisdomTree ETF cannot deduct the loss from the WisdomTree ETF’s gains until the substituted property is sold and is not reacquired within 30 days before and after the sale.

In determining the income of a WisdomTree ETF, gains or losses realized upon transactions in securities undertaken by the WisdomTree ETF will constitute capital gains or capital losses of the WisdomTree ETF in the year realized unless the WisdomTree ETF is a “financial institution” as described above, or is considered to be trading or dealing in securities or otherwise carrying on a business of buying and selling securities, or the WisdomTree ETF engaged in a transaction or transactions considered to be an adventure in the nature of trade. The Manager has advised counsel that each WisdomTree ETF that holds “Canadian securities” (as defined in the Tax Act) has elected or will elect in accordance with the Tax Act to have each such security treated as capital property. Such election will ensure that gains or losses realized by a WisdomTree ETF on the disposition of Canadian securities by a WisdomTree ETF that is not a “financial institution and is not trading or dealing in securities at the time of such disposition, or which is a “mutual fund trust” for the purposes of the Tax Act, are taxed as capital gains or capital losses.

A WisdomTree ETF will be entitled for each taxation year throughout which it is a “mutual fund trust” for purposes of the Tax Act to reduce (or receive a refund in respect of) its liability, if any, for tax on its net realized capital gains by an amount determined under the Tax Act based on the redemptions of its Units during the year (“capital gains refund”). The capital gains refund in a particular taxation year may not completely offset the tax liability of the WisdomTree ETF for such taxation year which may arise upon the sale of its investments in connection with redemptions of Units.

The Manager has advised counsel that, generally, each WisdomTree ETF will include gains and deduct losses on income account, rather than as capital gains and capital losses, in connection with investments made through
derivative transactions, except where such derivatives are not “derivative forward agreements” (as defined in the Tax Act), and are entered into in order to hedge and are sufficiently linked with securities that are held on capital account by the WisdomTree ETF. Gains or losses on derivatives will be recognized for tax purposes at the time they are realized by the WisdomTree ETF. Where a WisdomTree ETF uses derivatives to hedge foreign currency exposure with respect to securities held on capital account, such derivatives are not “derivative forward agreements”, and the derivatives are sufficiently linked to such securities, gains or losses realized thereon will be treated as capital gains or capital losses.

Each WisdomTree ETF is required to compute its income and gains for tax purposes in Canadian dollars. Therefore, the amount of income, cost, proceeds of disposition and other amounts in respect of investments that are not Canadian dollar denominated will be affected by fluctuations in the exchange rate of the Canadian dollar against the relevant foreign currency.

A WisdomTree ETF may pay foreign withholding or other taxes in connection with investments in foreign securities.

**Taxation of Unitholders**

**Distributions**

A Unitholder will be required to include in the Unitholder’s income for tax purposes for any year the Canadian dollar amount of net income and net taxable capital gains of the WisdomTree ETF, if any, paid or payable to the Unitholder in the year and deducted by the WisdomTree ETF in computing its income, whether or not such amounts are reinvested in additional Units (including Plan Units acquired under the Reinvestment Plan), including in the case of Unitholders who receive Management Fee Distributions to the extent they are paid out of net income and net taxable capital gains of the WisdomTree ETF.

The non-taxable portion of any net realized capital gains of a WisdomTree ETF, that is not a “financial institution” as described above, that is paid or payable to a Unitholder in a taxation year will not be included in computing the Unitholder’s income for the year and will not reduce the adjusted cost base of the Unitholder’s Units of that WisdomTree ETF. Any other non-taxable distribution, such as a return of capital, will not be included in computing the Unitholder’s income for the year but will reduce the Unitholder’s adjusted cost base (unless the WisdomTree ETF elects to treat such amount as a distribution of additional income). To the extent that a Unitholder’s adjusted cost base would otherwise be a negative amount, the negative amount will be deemed to be a capital gain realized by the Unitholder and the Unitholder’s adjusted cost base will be nil immediately thereafter.

Each WisdomTree ETF will designate, to the extent permitted by the Tax Act, the portion of the net income distributed to Unitholders as may reasonably be considered to consist of, respectively: (i) taxable dividends (including eligible dividends) received or considered to be received by the WisdomTree ETF on shares of taxable Canadian corporations; and (ii) net taxable capital gains realized or considered to be realized by the WisdomTree ETF. Any such designated amount will be deemed for tax purposes to be received or realized by Unitholders in the year as a taxable dividend and as a taxable capital gain, respectively. The dividend gross-up and tax credit treatment normally applicable to taxable dividends (including eligible dividends) paid by a taxable Canadian corporation will apply to amounts designated by the applicable WisdomTree ETF as such taxable dividends. Capital gains so designated will be subject to the general rules relating to the taxation of capital gains described below. In addition, a WisdomTree ETF may make designations in respect of income from foreign sources, if any, so that Unitholders may be able to claim a foreign tax credit in accordance with the provisions of and subject to the general limitations under the Tax Act for a portion of foreign tax, if any, paid or considered to be paid by the WisdomTree ETF. Any loss realized by the WisdomTree ETF for purposes of the Tax Act cannot be allocated to, and cannot be treated as a loss of, the Unitholders of such WisdomTree ETF.

**Composition of Distributions**

Unitholders will be informed each year of the composition of the amounts distributed to them, including amounts in respect of both cash and reinvested distributions. This information will indicate whether distributions are to be treated as ordinary income, taxable dividends (including eligible dividends), taxable capital gains, non-taxable amounts or foreign source income, and as to foreign tax deemed paid by the Unitholder as those items are applicable.
**Disposition of Units**

Upon the actual or deemed disposition of a Unit, including the exchange or redemption of a Unit, and including upon the termination of a WisdomTree ETF, a capital gain (or a capital loss) will generally be realized by the Unitholder to the extent that the proceeds of disposition of the Unit exceed (or are less than) the aggregate of the adjusted cost base to the Unitholder of the Unit and any reasonable costs of disposition. In general, the adjusted cost base of all Units of a particular WisdomTree ETF held by the Unitholder is the total amount paid for the Units (including brokerage commissions paid and the amount of reinvested distributions), regardless of when the investor bought them, less any non-taxable distributions (other than the non-taxable portion of capital gains) such as a return of capital and less the adjusted cost base of any Units of that WisdomTree ETF previously redeemed/exchanged by the Unitholder. For the purpose of determining the adjusted cost base of Units to a Unitholder, when Units of a WisdomTree ETF are acquired, the cost of the newly acquired Units will be averaged with the adjusted cost base of all Units of that WisdomTree ETF owned by the Unitholder as capital property immediately before that time. The cost of Units acquired on the reinvestment of distributions, including under the Reinvestment Plan, will be the amount so reinvested.

Where Units of a WisdomTree ETF are exchanged by a redeeming Unitholder for Baskets of Securities, or where securities are received by a Unitholder on a distribution in specie on the termination of a WisdomTree ETF, the proceeds of disposition to the Unitholder of the Units will be equal to the fair market value of the securities so received, plus the amount of any cash received on the exchange. The cost for tax purposes of securities acquired by a redeeming Unitholder on the exchange or redemption of Units will generally be the fair market value of such securities at that time.

**Where Securities of Constituent Issuers are Accepted as Payment for Units of a WisdomTree ETF**

Where securities of Constituent Issuers are accepted as payment for Units acquired by a Unitholder, such Unitholder will generally realize a capital gain (or capital loss) in the taxation year of the Unitholder in which the disposition of such securities takes place to the extent that the proceeds of disposition for such securities, net of any reasonable costs of disposition, exceed (or are less than) the adjusted cost base of such securities to the Unitholder. For this purpose, the proceeds of disposition to the Unitholder will equal the aggregate of the fair market value of the Units received and the amount of any cash received in lieu of fractional Units. The cost to a Unitholder of Units so acquired will be equal to the fair market value of the securities of the Constituent Issuers disposed of in exchange for such Units at the time of disposition less any cash received in lieu of fractional Units, which sum would generally be equal to or would approximate the fair market value of the Units received as consideration for the securities of Constituent Issuers. In computing the adjusted cost base of a Unit so acquired by a Unitholder, the cost of such Unit must be averaged with the adjusted cost base of any other Units then held by that Unitholder as capital property. Where the securities so disposed of by a Unitholder are denominated in a currency other than Canadian dollars, any capital gain or capital loss realized by the Unitholder will be determined by converting the Unitholder’s cost and proceeds of disposition into Canadian dollars using the applicable rate of exchange on the date of acquisition and disposition, respectively.

**Taxation of Capital Gains and Capital Losses**

One-half of any capital gain realized by a Unitholder and the amount of any net taxable capital gains realized or considered to be realized by a WisdomTree ETF and designated by the WisdomTree ETF in respect of a Unitholder will be included in the Unitholder’s income as a taxable capital gain. One-half of a capital loss realized by a Unitholder will be an allowable capital loss that may be deducted from taxable capital gains subject to and in accordance with detailed rules in the Tax Act.

**Taxation of Registered Plans**

In general, a Registered Plan will not be taxable on the amount of a distribution paid or payable to a Registered Plan from a WisdomTree ETF, nor on gains realized by a Registered Plan on a disposition of a Unit. As is the case for all investments held in Registered Plans, amounts withdrawn from a Registered Plan (other than from a TFSA or a return of contributions from an RESP or RDSP) will generally be subject to tax. If you hold your funds in a registered plan, withholding tax may apply if you withdraw money from the plan.
Tax Implications of the WisdomTree ETFs’ Distribution Policy

When an investor purchases Units, a portion of the price paid may reflect income or capital gains accrued or realized before such person acquired such Units. When these amounts are payable to such Unitholder as distributions, they must be included in the Unitholder’s income for tax purposes subject to the provisions of the Tax Act, even though the WisdomTree ETF earned or accrued these amounts before the Unitholder owned the Units. This may particularly be the case if Units are purchased near year-end before the final year-end distributions have been made.

INTERNATIONAL INFORMATION REPORTING

Pursuant to the Intergovernmental Agreement for the Enhanced Exchange of Tax Information under the Canada-U.S. Tax Convention entered into between Canada and the United States (the “IGA”), and related Canadian legislation, the WisdomTree ETFs and the dealers through which Unitholders hold their Units are required to report certain information, including certain financial information (e.g., account balances), with respect to Unitholders who are U.S. residents and U.S. citizens (including U.S. citizens or green card holders who are residents or citizens of Canada), and certain other “U.S. Persons” as defined under the IGA (excluding Registered Plans), to the CRA. Intermediaries and/or entities that hold Units directly or indirectly, may have different disclosure requirements under the IGA, and related Canadian legislation. The CRA is expected to provide that information with the U.S. Internal Revenue Service pursuant to the provisions of the Canada-U.S. Tax Convention.

In addition, pursuant to rules in the Tax Act implementing the Organisation for Economic Co-operation and Development Common Reporting Standard (the “CRS Rules”) a WisdomTree ETF and the dealer through which Unitholders hold their Units are required under Canadian legislation to identify and report to the CRA, annually, certain information, including financial information (e.g., account balances), relating to Unitholders of the WisdomTree ETFs (other than Registered Plans) who are resident in a country outside Canada (other than the United States), or whose “controlling persons” are resident in a foreign jurisdiction (other than the United States). Such information would be available to be exchanged by the CRA with the countries where such Unitholders or controlling persons are resident.

ELIGIBILITY FOR INVESTMENT

In the opinion of counsel, provided that a WisdomTree ETF qualifies as a “mutual fund trust” within the meaning of the Tax Act, is a “registered investment” under the Tax Act, or that the Units of the WisdomTree ETF are listed on a designated stock exchange within the meaning of the Tax Act, which includes the TSX, the Units of that WisdomTree ETF will be qualified investments for trusts governed by Registered Plans.

Notwithstanding the foregoing, if Units of a WisdomTree ETF are a “prohibited investment” for a TFSA, RRSP, RRIF, RDSP or RESP that acquires such Units, the holder of the TFSA or RDSP, subscriber of the RESP or annuitant of the RRSP or RRIF (any such holder, subscriber or annuitant, a “controlling individual”) will be subject to a penalty tax as set out in the Tax Act. A “prohibited investment” includes a unit of a trust that does not deal at arm’s length with the controlling individual or in which the controlling individual has a significant interest, which generally means the ownership of 10% or more of the value of the trust’s outstanding units by the controlling individual, either alone or together with persons and partnerships with whom the controlling individual does not deal at arm’s length. Certain exemptions from the “prohibited investment” rules may be available. Holders of TFSAs or RDSPs, subscribers of RESPs and annuitants under RRSPs and RRIFs should consult with their tax advisors regarding whether Units of the WisdomTree ETF would be a prohibited investment for such accounts or plans in their particular circumstances.

In the case of an exchange of Units of a WisdomTree ETF for a Basket of Securities of the WisdomTree ETF, or a distribution in specie on the termination of a WisdomTree ETF, the investor will receive securities. The securities received by an investor as a result of an exchange of Units or a distribution in specie may or may not be qualified investments for Registered Plans. Investors should consult their own tax counsel for advice on whether or not such securities would be qualified investments for Registered Plans or prohibited investments for TFSAs, RRSPs or RRIFs.
ORGANIZATION AND MANAGEMENT DETAILS

Manager

WisdomTree Asset Management Canada, Inc., a corporation incorporated under the laws of the Province of Ontario on November 24, 2015, is the manager of the WisdomTree ETFs. WisdomTree is a privately owned company and a wholly owned subsidiary of WisdomTree Investments, Inc., a U.S. public company. The address, phone number, email address and website of WisdomTree is 161 Bay Street, 27th Floor, Toronto, Ontario, M5J 2S1, 1-866-893-8733, canadainfo@wisdomtree.com and www.wisdomtree.com. The manager manages the WisdomTree ETFs pursuant to the Declaration of Trust.

Officers and Directors of the Trustee, Manager and Promoter

The name and municipality of residence of each of the directors and executive officers of WisdomTree, the trustee, manager and promoter of the WisdomTree ETFs, and their principal occupations are as follows:

<table>
<thead>
<tr>
<th>Name and Municipality of Residence</th>
<th>Position with Manager</th>
<th>Principal Occupation</th>
</tr>
</thead>
<tbody>
<tr>
<td>GREGORY BARTON Dobbs Ferry, New York</td>
<td>Secretary and Director</td>
<td>Executive Vice President and Chief Legal Officer, WisdomTree Investments, Inc.; Executive Vice President Operations and Chief Operating Officer, WisdomTree Investments, Inc.</td>
</tr>
<tr>
<td>STUART BELL New York, New York</td>
<td>Acting Principal Executive Officer (as chief executive officer) and Ultimate Designated Person</td>
<td>Executive Vice President and Chief Operating Officer, WisdomTree Investments, Inc.; Director of International Business, WisdomTree Asset Management, Inc.; Director of Corporate Communications and Investor Relations, WisdomTree Asset Management, Inc.</td>
</tr>
<tr>
<td>SURINDER SAINI Toronto, Ontario</td>
<td>Director</td>
<td>Fund Manager, WisdomTree Asset Management Canada, Inc.; Senior Analyst, Fiera Capital Corporation</td>
</tr>
<tr>
<td>LARA MISNER Toronto, Ontario</td>
<td>Chief Compliance Officer and Assistant Secretary</td>
<td>Chief Compliance Officer, WisdomTree Asset Management Canada, Inc.; Chief Compliance Officer, Purpose Investments Inc.</td>
</tr>
<tr>
<td>AMIT MUNI Manhasset, New York</td>
<td>Chief Financial Officer and Director</td>
<td>Executive Vice President – Chief Financial Officer, WisdomTree Investments, Inc.</td>
</tr>
<tr>
<td>PETER ZIEMBA Katonah, New York</td>
<td>Director</td>
<td>Executive Vice President, Senior Advisor to the Chief Executive Officer and Chief Administrative Officer, WisdomTree Investments, Inc.; Chief Legal Officer, WisdomTree Investments, Inc.</td>
</tr>
</tbody>
</table>

A description of the experience and background relevant to the business of the WisdomTree ETFs of each of the directors and officers of WisdomTree is set out below.

Gregory Barton

Gregory Barton is the Secretary and a director of WisdomTree. Mr. Barton has served as Executive Vice President and Chief Legal Officer of WisdomTree Investments, Inc. since January 2018 and prior to that was Executive Vice President – Operations and Chief Operating Officer of WisdomTree Investments, Inc. since October 2012. Before joining WisdomTree Investments, Inc., Mr. Barton served as Executive Vice President Business and Legal Affairs, General Counsel and Secretary of TheStreet, Inc., a financial media company, from June 2009 to July 2012, following his service as General Counsel and Secretary of Martha Stewart Living Omnimedia, Inc., a media and merchandising company, from October 2007 to August 2008. From October 2004 to October 2007, Mr. Barton served as Executive Vice President, Licensing and Legal Affairs, General Counsel and Secretary, and from
November 2002 to October 2004, as Executive Vice President, General Counsel and Secretary, of Ziff Davis Media Inc. (“Ziff Davis”), a technology media company. Preceding Ziff Davis, Mr. Barton served in a variety of positions at WisdomTree Investments, Inc. (then known as Individual Investor Group, Inc.) from August 1998 to November 2002, including President, Chief Financial Officer and General Counsel; and prior to that served from September 1996 to August 1998 as Vice President, Corporate and Legal Affairs, and General Counsel, and from May 1995 to September 1996 as General Counsel, of Alliance Semiconductor Corporation, an integrated circuit company. Mr. Barton was previously an attorney at the law firm of Gibson, Dunn & Crutcher LLP. From June 2006 through October 2012, Mr. Barton served as an Independent Trustee and Chairman of the Audit Committee for the WisdomTree Trust. Mr. Barton received a B.A. degree, summa cum laude, from Claremont McKenna College and a J.D. degree, magna cum laude, from Harvard Law School.

Stuart Bell

Stuart Bell is the acting principal executive officer (as chief executive officer). Mr. Bell has served as Executive Vice President and Chief Operating Officer of WisdomTree Investments, Inc. since January 2018. From October 2016 until December 2017, he served as Director of International Business of WisdomTree Asset Management, Inc.; in this capacity, he worked across all facets of its businesses in Europe, Japan and Canada where he helped drive operational alignment and execution of strategic growth objectives. Mr. Bell joined WisdomTree Asset Management, Inc. in September 2007 as Manager of Public Relations, adding to his responsibilities in January 2009 as Manager of Corporate Communications and Investor Relations, and thereafter from January 2012 to October 2016 as Director of Corporate Communications and Investor Relations. Before joining WisdomTree Asset Management, Inc., Mr. Bell worked at Sloane & Company, a strategic communications and investor relations firm. He received his B.A. in History, with departmental honors and honors in general scholarship, from Trinity College where he was Phi Beta Kappa and named the President’s Fellow in History.

Surinder Saini

Surinder Saini is the Fund Manager and a director of WisdomTree. He has served as the Fund Manager of WisdomTree since October 2016. From February 2013 to September 2016, he served as a Senior Analyst at Fiera Capital Corporation. He was employed as a Senior Fund Administrator at UBS Global Asset Management from May 2012 to January 2013 and as Manager Fund Accounting at RBC Investor Services from November 2009 to December 2011. Mr. Saini received a Bachelor’s Degree in Agriculture from Punjab Agricultural University and a Diploma in Business Management from Humber College.

Lara Misner

Lara Misner is the Chief Compliance Officer and Assistant Secretary of WisdomTree. Ms. Misner joined WisdomTree as Chief Compliance Officer on March 1, 2016. She has over 24 years of investment experience in various roles in equity research, portfolio management, client service, operations and compliance. Ms. Misner served as the Chief Compliance Officer of Purpose Investments Inc. from December 2012 to February 2016 and as the Chief Compliance Officer of Marret Asset Management Inc. from June 2009 to April 2011. Previously, Ms. Misner worked with BMO Harris Private Banking from October 2006 to February 2009 as a discretionary portfolio manager for segregated private client portfolios. Ms. Misner has served as a Director of Montreal CFA Society and Toronto CFA Society. She received a Bachelor of Commerce from McGill University, an MBA from HEC Montreal and is a CFA charterholder.

Amit Muni

Amit Muni is the Chief Financial Officer and a director of WisdomTree. Mr. Muni has served as the Executive Vice President—Finance and Chief Financial Officer of WisdomTree Investments, Inc. since March 2008. Prior to joining WisdomTree Investments, Inc., Mr. Muni served as Controller and Chief Accounting Officer of International Securities Exchange Holdings, Inc., an electronic options exchange, from 2003 until March 2008. Mr. Muni was Vice President, Finance, of Instinet Group Incorporated, an electronic agency broker-dealer, from 2000 to 2003. From 1996 until 2000, Mr. Muni was employed as a Manager of the Financial Services Industry Practice of PricewaterhouseCoopers LLP, an accounting firm. From 1991 until 1996, Mr. Muni was an accountant and a senior auditor for National Securities Clearing Corporation, a firm that provides centralized clearing, information and
settlement services to the financial industry. Mr. Muni received a B.B.A. in Accounting from Pace University and is a Certified Public Accountant.

Peter Ziemba

Peter Ziemba is a director of WisdomTree. Mr. Ziemba has served as Executive Vice President, Senior Advisor to the Chief Executive Officer and Chief Administrative Officer of WisdomTree Investments, Inc. since January 2018 and prior to that was Executive Vice President, Business and Legal Affairs of WisdomTree Investments, Inc. since January 2008 and Chief Legal Officer of WisdomTree Investments, Inc. since March 2011. From April 2007 to March 2011, Mr. Ziemba served as WisdomTree Investments, Inc.’s general counsel. Prior to joining WisdomTree Investments, Inc., Mr. Ziemba was a partner in the corporate and securities department of Graubard Miller, which served as WisdomTree Investments, Inc.’s primary corporate counsel, from 1991 to 2007, and was employed at that firm beginning in 1982. Mr. Ziemba received his B.A. in History with university honors from Binghamton University and his J.D., cum laude, from Benjamin N. Cardozo School of Law. Mr. Ziemba served as a director of WisdomTree Investments, Inc. from 1996 to 2003.

The Trustee, Manager and Promoter

WisdomTree is the trustee, manager and promoter of the WisdomTree ETFs and is responsible for the administration of the WisdomTree ETFs. WisdomTree is registered as an investment fund manager and exempt market dealer with applicable securities regulatory authorities in Canada.

Duties and Services to be Provided by the Trustee, Manager and Promoter

WisdomTree is the trustee, manager and promoter of each of the WisdomTree ETFs and, as such, is responsible for providing managerial, administrative and compliance services to the WisdomTree ETFs including, without limitation, calculating NAV, NAV per Unit, net income and net realized capital gains of the WisdomTree ETFs, authorizing the payment of operating expenses incurred on behalf of the WisdomTree ETFs, preparing financial statements and financial and accounting information as required by the WisdomTree ETFs, ensuring that Unitholders are provided with financial statements (including interim and annual financial statements) and other reports as are required by applicable law from time to time, ensuring that the WisdomTree ETFs comply with regulatory requirements and applicable stock exchange listing requirements, preparing the WisdomTree ETFs’ reports to Unitholders and the securities regulatory authorities, determining the amount of distributions to be made by the WisdomTree ETFs and negotiating contractual agreements with third-party providers of services, including the Index Provider, the Investment Advisors, Designated Brokers, the Custodian, the Registrar and Transfer Agent, the auditor and printers.

Details of the Declaration of Trust

WisdomTree is required to exercise its powers and discharge its duties honestly, in good faith and in the best interests of Unitholders, and in connection therewith, to exercise the degree of care, diligence and skill that a reasonably prudent trustee and manager would exercise in similar circumstances.

WisdomTree may resign as trustee and/or manager of any of the WisdomTree ETFs upon 60 days’ notice to the Unitholders. If the Manager resigns it may appoint its successor but, unless its successor is an affiliate of the Manager, its successor must be approved by the Unitholders. If the Manager is in material default of its obligations under the Declaration of Trust and such default has not been cured within 30 days after notice of the same has been given to the Manager, the Unitholders may remove the Manager and appoint a successor trustee and/or manager.

WisdomTree is entitled to fees for its services as manager under the Declaration of Trust as described under “Fees and Expenses – Management Fees”. In addition, WisdomTree and its affiliates and each of their directors, officers, employees and agents will be indemnified by each of the WisdomTree ETFs for all liabilities, costs and expenses incurred in connection with any action, suit or proceeding that is proposed or commenced or other claim that is made, or threatened, against any of them in the exercise of WisdomTree’s duties under the Declaration of Trust, if they do not result from WisdomTree’s wilful misconduct, bad faith, negligence or breach of its obligations thereunder.
The management and trustee services of WisdomTree are not exclusive and nothing in the Declaration of Trust or any agreement prevents WisdomTree from providing similar services to other investment funds and other clients (whether or not their investment objectives and policies are similar to those of the WisdomTree ETFs) or from engaging in other business activities.

WisdomTree has taken the initiative in founding and organizing the WisdomTree ETFs and is, accordingly, the promoter of the WisdomTree ETFs within the meaning of securities legislation of certain provinces and territories of Canada.

**Investment Advisors**

**BNY Mellon Asset Management North America Corporation**

BNY Mellon Asset Management North America Corporation provides investment advisory services to the WisdomTree ETFs (other than the WisdomTree ICBCCS S&P China 500 Index ETF) pursuant to the terms of an investment advisory agreement (the “Mellon Advisory Agreement”) dated July 6, 2016 between WisdomTree in its own capacity and in its capacity as manager of the WisdomTree ETFs and BNY Mellon, as amended from time to time. Pursuant to the Mellon Advisory Agreement, BNY Mellon manages the assets held by the WisdomTree ETFs (other than the WisdomTree ICBCCS S&P China 500 Index ETF) in accordance with each fund’s investment objectives and investment strategies and subject to applicable investment restrictions. The Mellon Advisory Agreement provides that it may be terminated by either party if the other party commits certain acts or fails to perform its duties under the agreement. The Mellon Advisory Agreement also provides that the agreement will automatically terminate in the event of certain circumstances (i.e., either party becomes bankrupt or insolvent or makes a general assignment for the benefit of its creditors). In consideration for the services provided by BNY Mellon pursuant to the Mellon Advisory Agreement, the investment advisor is paid a fee by WisdomTree out of the management fee payable by the WisdomTree ETFs (other than the WisdomTree ICBCCS S&P China 500 Index ETF) to WisdomTree.

**Key Personnel of the Investment Advisor**

Investment advisory services will initially be provided by a portfolio management team consisting of Karen Q. Wong, Paul Benson, Richard A. Brown, Stephanie Shu and Thomas J. Durante. The members of the portfolio management team have distinct and complementary skills and professional experience managing global equities and derivative strategies. The name, title and length of service by persons employed by BNY Mellon who are principally responsible for providing investment advisory services under the Mellon Advisory Agreement are shown in the table below:

<table>
<thead>
<tr>
<th>Name and Municipality of Residence</th>
<th>Position with Investment Advisor</th>
<th>Years with the Investment Advisor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Karen Q. Wong San Francisco, California</td>
<td>Managing Director and Head of Index Portfolio Management</td>
<td>19</td>
</tr>
<tr>
<td>Paul Benson San Francisco, California</td>
<td>Managing Director and Head of Multi-Factor and Index Fixed Income Portfolio Management</td>
<td>14</td>
</tr>
<tr>
<td>Richard A. Brown San Francisco, California</td>
<td>Managing Director, Co-Head of Equity Index Portfolio Management</td>
<td>24</td>
</tr>
<tr>
<td>Stephanie Shu San Francisco, California</td>
<td>Director and Senior Portfolio Manager</td>
<td>19</td>
</tr>
<tr>
<td>Thomas J. Durante Pittsburgh, Pennsylvania</td>
<td>Managing Director, Co-Head of Equity Index Portfolio Management</td>
<td>19</td>
</tr>
</tbody>
</table>

A description of the experience and background relevant to the business of the WisdomTree ETFs (other than the WisdomTree ICBCCS S&P China 500 Index ETF) for each of the above key personnel of BNY Mellon is set out below.
Karen Q. Wong, CFA

Karen is the head of index portfolio management at BNY Mellon. She is responsible for overseeing equity and fixed income indexing and beta strategies, including ETFs. She is also responsible for refinement and implementation of the index portfolio management process. Ms. Wong developed and launched the Carbon Efficiency strategy in 2014, the firm’s first green beta product. Previously, Ms. Wong was the head of equity portfolio management at BNY Mellon, responsible for the equity index portfolio management process. Ms. Wong has been working in the investment industry since 1999. Prior to joining BNY Mellon in 2000, she worked as a security analyst at Redwood Securities. She is a member of CFA Institute and CFA Society San Francisco, as well as the S&P Index Advisory Panel, MSCI Index Client Advisory Committee and FTSE Russell Policy Advisory Board. She is also a member of the Board of Directors for xBK LLC, an affiliated company. Karen earned an M.B.A. in finance and a B.S. in accounting and statistics from San Francisco State University.

Paul Benson, DFA, CAIA

Mr. Benson is the head of multi-factor and index fixed income portfolio management. Previously, he was a senior portfolio manager responsible for the yield curve arbitrage strategy within global asset allocation portfolios. Additionally, he engineered and built the process to automate fixed income portfolio rebalancing and improve operational risk control. Mr. Benson has been in the investment industry since 1995. Prior to joining the firm in 2005, he was a senior fixed income portfolio associate at PIMCO, where he analyzed portfolios and implemented and managed U.S. and global fixed income active portfolios. Previously, he was a trader at Westdeutsche Landesbank Tokyo, where he built out the interest rate swaps trading desk, and a trader at Bankers Trust Tokyo, where he ran the Japanese government bond book. Both positions included market making and proprietary trading. Mr. Benson is a Chartered Alternative Investment Analyst and a member of the CFA Institute. Paul earned a B.A. from University of Michigan at Ann Arbor.

Richard A. Brown, CFA

Mr. Brown is a senior equity index portfolio manager. He leads a team of portfolio managers covering domestic and international equity indexing portfolios and is responsible for the refinement and implementation of the equity index portfolio management process. Mr. Brown began his investment career at the firm in 1995. He is a member of CFA Institute and CFA Society San Francisco. Mr. Brown earned an M.B.A. from California State University at Hayward.

Stephanie Shu, CFA

Ms. Shu is a senior portfolio manager. She is responsible for managing the fixed income active/beta strategies (including core, core plus, high income, international fixed income, enhanced cash, and global real return strategies), emerging markets fixed income ETFs and fixed income hedge funds. Ms. Shu is also responsible for all fixed income quantitative model implementation. Previously, she managed and traded all of the firm’s mortgage-backed securities portfolios and implemented long/short currency, long/short futures and fixed income option strategies. Ms. Shu has been in the investment industry since 1997. Prior to joining the firm in 2000, she managed a staff of 15 responsible for financial risk analytic development at Gifford Fong Associates. She is a member of the CFA Institute. Ms. Shu earned an M.S. in finance and mathematics from Texas A&M University.

Thomas J. Durante, CFA

Mr. Durante is a senior portfolio manager. He leads a team of portfolio managers covering domestic and international equity indexing portfolios and is responsible for the refinement and implementation of the equity index portfolio management process. Mr. Durante has been in the investment industry since 1982. Prior to joining the firm in 2000, he worked in the fund accounting department at Dreyfus. Mr. Durante is a member of the CFA Institute and CFA Society Pittsburgh. He earned a B.A. in accounting at Fairfield University.

ICBC Credit Suisse Asset Management (International) Company Limited

ICBC Credit Suisse Asset Management (International) Company Limited is the investment advisor of the WisdomTree ICBCCS S&P China 500 Index ETF. ICBCCS is a registered investment advisor with its principal office located at ICBC Tower, 3 Garden Road, Suite 801, Hong Kong. ICBCCS operates in Hong Kong and is a
wholly-owned subsidiary of ICBC Credit Suisse Asset Management Co., Ltd. (“ICBCCS Co.”), where ICBCCS Co. is one of the largest asset managers in China. Pursuant to the ICBCCS Advisory Agreement, ICBCCS manages the assets held by WisdomTree ICBCCS S&P China 500 Index ETF in accordance with the fund’s investment objectives and investment strategies and subject to applicable investment restrictions. The ICBCCS Advisory Agreement provides that it may be terminated by either party if the other party commits certain acts or fails to perform its duties under the agreement. The ICBCCS Advisory Agreement also provides that the agreement will automatically terminate in the event of certain circumstances (i.e., either party becomes bankrupt or insolvent or makes a general assignment for the benefit of its creditors). In consideration for the services provided by the Investment Advisor pursuant to the ICBCCS Advisory Agreement, the investment advisor is paid a fee by WisdomTree out of the management fee payable by WisdomTree ICBCCS S&P China 500 Index ETF to WisdomTree.

Key Personnel of the Investment Advisor

Investment advisory services will initially be provided to WisdomTree ICBCCS S&P China 500 Index ETF by a portfolio management team consisting of Ada Yin. Ada Yin has professional experience managing global equities and derivative strategies. The name, title and length of service by persons employed by ICBC Credit Suisse Asset Management (International) Company Limited who are principally responsible for providing investment advisory services in respect of WisdomTree ICBCCS S&P China 500 Index ETF are shown in the table below:

<table>
<thead>
<tr>
<th>Name and Municipality of Residence</th>
<th>Position with Investment Advisor</th>
<th>Years with the Investment Advisor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ada Yin, Hong Kong, China</td>
<td>Senior Portfolio Manager of Index and Quantitative Investment</td>
<td>1</td>
</tr>
</tbody>
</table>

A description of the experience and background relevant to the business of WisdomTree ICBCCS S&P China 500 Index ETF for Ada Yin is set out below.

Ada Yin

Ada Yin is the Senior Portfolio Manager of Index and Quantitative Investment at ICBCCS. She has over 15 years of ETF and Index portfolio management experience. She has worked and managed a wide range of physical and synthetic replication ETFs and index funds in Canada, Singapore and Hong Kong. Prior to her joining ICBCCS, she was the senior portfolio manager at Enhanced Investment Products Limited where she launched and managed various physical and synthetic replication emerging market ETFs and enhanced index funds. Previously, she was the senior ETF and Index portfolio manager at BNP Paribas Asset Management Asia Ltd. where she managed global ETFs and structured products. Ms. Yin has also previously worked at Canada and Singapore’s Barclays Global Investors Limited for a total of 8 years, where she managed a variety of iShares ETFs and index funds with AUM over $15 billion. She holds a Bachelor of Arts Degree in Accounting from University of Waterloo, Canada.

Brokerage Arrangements

The Investment Advisors utilize various brokers to effect securities transactions on behalf of the WisdomTree ETFs. These brokers may directly provide WisdomTree with research and related services, as outlined below, in addition to executing transactions – often referred to as “bundled services”. Although each WisdomTree ETF may not benefit equally from each research and related service received from a broker, WisdomTree will endeavour to ensure that all of the WisdomTree ETFs receive an equitable benefit over time.

The Investment Advisors maintain a list of brokers that have been approved to effect securities transactions on behalf of the WisdomTree ETFs. When seeking best execution, the Investment Advisors may consider the following, among other things, in evaluating the full range and quality of a broker-dealer’s services: (1) availability of natural liquidity, (2) availability of broker capital, (3) quality of past executions, (4) appropriate time horizon (speed) of execution, (5) competence and integrity of trading personnel, (6) reliability in trade settlement and reporting, (7) level of counterparty risk (broker’s financial condition), (8) negotiated commission rate, (9) value of research services provided, (10) availability of electronic order routing and trade reporting connectivity, (11) stock-specific characteristics (order size, average daily volume, historical volatility, country of domicile, primary exchange, sector and industry classification), (12) current market conditions, (13) market capitalization and (14)
client directed brokerage, as well as other relevant factors. The Investment Advisors may also consider other brokerage and research services provided by the broker-dealer. The Investment Advisors continue to make periodic evaluations of the quality of these brokerage services as provided by various firms and to measure their services against the Investment Advisors’ standards of execution. Brokerage services will be obtained only from those firms which meet the Investment Advisors’ standards, maintain a reasonable capital position and can, in the Investment Advisors’ judgment, be expected to reliably and continuously supply these services.

The Investment Advisors’ traders only use those broker/dealers that appear on the Investment Advisors’ approved broker list.

Additional information including the services supplied by each broker can be obtained from WisdomTree upon request, at no cost, by calling 1-866-893-8733.

**Conflicts of Interest**

The directors and officers of WisdomTree may be directors, officers, shareholders or Unitholders of one or more issuers in which the WisdomTree ETFs may acquire securities. WisdomTree and its affiliates may be managers or portfolio advisors of one or more issuers in which the WisdomTree ETFs may acquire securities and may be managers or portfolio advisors of funds that invest in the same securities as the WisdomTree ETFs. Such transactions will only be undertaken where permitted by applicable securities legislation and upon obtaining any required regulatory or IRC approvals.

**Independent Review Committee**

The Manager has appointed an IRC for the WisdomTree ETFs under NI 81-107. The IRC currently consists of three members, each of whom is independent of the Manager.

The mandate of the IRC is to review conflict of interest matters identified and referred to the IRC by the Manager and to give an approval or a recommendation, depending on the nature of the conflict of interest matter. At all times, the members of the IRC are required to act honestly and in good faith in the best interests of the WisdomTree ETFs and, in connection therewith, will exercise the degree of care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.

The Manager has established written policies and procedures for dealing with each conflict of interest matter. At least annually, the IRC will review and assess the adequacy and effectiveness of the Manager’s written policies and procedures relating to conflict of interest matters and will conduct a self-assessment of the IRC’s independence, compensation and effectiveness.

The Manager will maintain records of all matters and/or activities subject to the review of the IRC, including a copy of the Manager’s written policies and procedures dealing with conflict of interest matters, minutes of IRC meetings, and copies of materials, including any written reports, provided to the IRC. The Manager will also provide the IRC with assistance and information sufficient for the IRC to carry out its responsibilities under NI 81-107.

The members of the IRC are entitled to be compensated by the WisdomTree ETFs and reimbursed for all reasonable costs and expenses for the duties they perform as IRC members. In addition, the members of the IRC are entitled to be indemnified by the WisdomTree ETFs, except in cases of wilful misconduct, bad faith, negligence or breach of their standard of care.

The name and municipality of residence of each of the members of the IRC is as follows:

<table>
<thead>
<tr>
<th>Name</th>
<th>Municipality of Residence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Karen Fisher¹</td>
<td>Newcastle, Ontario</td>
</tr>
<tr>
<td>Gerry O’Connor</td>
<td>Woodbridge, Ontario</td>
</tr>
<tr>
<td>Anthony Cox</td>
<td>Toronto, Ontario</td>
</tr>
</tbody>
</table>

Note:
¹ Chair of the IRC.
The initial compensation and reimbursement policy for costs and expenses of the IRC was established by WisdomTree. As at the date hereof, each IRC member will be paid a fixed annual fee of $9,500 ($11,000 for the Chair), plus an additional fee of $500 per meeting for each meeting in excess of four meetings per year that are longer than 15 minutes, for the duties they perform as IRC members in relation to the WisdomTree ETFs. This amount will be allocated among the WisdomTree ETFs in a manner that is fair and reasonable.

For the year ended December 31, 2017, members of the IRC received the following amounts in annual fees, meeting fees and reimbursement for expenses in connection with performing their duties for the WisdomTree ETFs: Karen Fisher - $9,155; Gerry O’Connor - $7,345; Anthony Cox - $3,955; and Steven Rostowsky (resigned in 2017) - $3,000. These fees and expenses were allocated among the WisdomTree ETFs in a manner that was fair and reasonable.

The IRC is subject to requirements to conduct regular assessments and, for each financial year of the WisdomTree ETFs, will prepare a report to Unitholders that describes the IRC and its activities for the financial year. A copy of this report can be obtained from the Manager upon request, at no cost, by calling 1-866-893-8733 or is available on the WisdomTree ETFs’ website at www.wisdomtree.com or SEDAR at www.sedar.com.

Custodian

Pursuant to the Custodian Agreement, State Street Trust Company Canada is the custodian of the assets of the WisdomTree ETFs and has been given authority to appoint sub-custodians. The principal office of the Custodian is located in Toronto, Ontario. The Custodian is entitled to receive fees from the Manager as described under “Fees and Expenses” and to be reimbursed for all expenses and liabilities that are properly incurred by the Custodian in connection with the activities of the WisdomTree ETFs.

Accounting Agent

State Street Fund Services Toronto Inc. acts as the accounting agent of the WisdomTree ETFs pursuant to an accounting and administrative services agreement. State Street Fund Services Toronto Inc. provides certain fund accounting, valuation and administrative services to the WisdomTree ETFs including, without limitation, calculating the NAV, NAV per Unit, net income and net realized capital gains of the WisdomTree ETFs.

Auditor

The auditor of the WisdomTree ETFs is Ernst & Young LLP of Toronto, Ontario.

Transfer Agent and Registrar

State Street Trust Company Canada, at its principal offices in Toronto, Ontario, is the registrar and transfer agent for the Units. The register of the WisdomTree ETFs is kept in Toronto, Ontario.

Plan Agent

State Street Trust Company Canada, at its principal offices in Toronto, Ontario, is the Plan Agent for the WisdomTree ETFs.

Securities Lending Agent

State Street Bank and Trust Company of Boston, Massachusetts will be the securities lending agent of the WisdomTree ETFs pursuant to a securities lending authorization agreement to be entered into between WisdomTree, in its capacity as manager of the WisdomTree ETFs and State Street Bank and Trust Company, as securities lending agent (the “Securities Lending Agreement”). In accordance with the Securities Lending Agreement, State Street Bank and Trust Company will value the loaned securities and the collateral daily to ensure that the collateral is worth at least 102% of the value of the securities. Pursuant to the terms of the Securities Lending Agreement, State Street Bank and Trust Company will indemnify and hold harmless WisdomTree, on behalf of the WisdomTree ETFs from all losses, damages, liabilities, costs or expenses (including reasonable counsel fees and expenses but excluding consequential damages) suffered by WisdomTree or the WisdomTree ETF(s) arising from (a) the failure of State Street Bank and Trust Company to perform any obligations under the Securities Lending Agreement or (b)
any inaccuracy of any representation or warranty made by State Street Bank and Trust Company in the Securities Lending Agreement. Either party may terminate the Securities Lending Agreement by giving the other parties 30 days’ prior notice.

CALCULATION OF NET ASSET VALUE

The NAV and NAV per Unit of each class of a WisdomTree ETF will be calculated by the Accounting Agent as of the Valuation Time on each Valuation Date. The NAV of the Units of each class of a WisdomTree ETF on a particular date will be equal to the aggregate value of the assets attributable to the units of each class of that WisdomTree ETF less the aggregate value of the liabilities attributable to the units of each class of that WisdomTree ETF including any income, net realized capital gains or other amounts payable to Unitholders on or before such date and the value of the liabilities of that WisdomTree ETF for management fees. The NAV per Unit of each class of a WisdomTree ETF on any day will be obtained by dividing the NAV of the class of units of a WisdomTree ETF on such day by the number of Units of the class of the WisdomTree ETF then outstanding.

Valuation Policies and Procedures

In determining the NAV of a class of units of a WisdomTree ETF at any time, the Accounting Agent uses the following principles:

(a) the value of any cash on hand or on deposit, bills and demand notes and accounts receivable, prepaid expenses, cash dividends and interest declared or accrued and not yet received, are valued at the full amount or at what the Accounting Agent considers to be the fair value;

(b) bonds, debentures and other debt securities shall be marked-to-market based on prices obtained from a recognized pricing service at the Valuation Time on the Valuation Date. Short-term investments, including notes and money market instruments, shall be recorded at their fair value;

(c) any security that is listed on or dealt in a stock exchange shall be valued at the closing sale price (or such other value as the securities regulatory authorities may permit) last reported at the Valuation Time on the Valuation Date on the principal stock exchange on which such security is traded, or, if no reliable closing sale price is available at that time, the security shall be fair valued;

(d) securities of any mutual funds held by a WisdomTree ETF shall be valued at the reported Net Asset Value of that mutual fund;

(e) foreign currency accounts shall be expressed in Canadian dollars on the following basis: (i) investments and other assets shall be valued by applying the applicable exchange rate on each Valuation Date; and (ii) purchases and sales of investments, income and expenses shall be recorded by applying the applicable exchange rate on the dates of such transactions;

(f) a WisdomTree ETF’s holdings shall be valued in Canadian dollars before its NAV is calculated;

(g) forward foreign exchange contracts shall be valued as the difference between the value of the contract on the date the contract was originated and the value of the contract on the Valuation Date. Foreign exchange options shall be valued at their quoted market value. When the contract or option closes or expires, a realized foreign exchange gain or loss shall be recognized;

(h) forward contracts shall be valued as the difference between the value of the contract on the date the contract originated and the value of the contract on the Valuation Date;

(i) clearing corporation options shall be valued at the last sale price;

(j) should a WisdomTree ETF write a covered clearing corporation option, the premium received shall be considered a deferred credit with a value equal to the current market value of an option that would have the effect of closing the position. Any difference resulting from revaluation will be treated as an unrealized gain or loss. Deferred credits will be deducted to arrive at the Net Asset Value of the WisdomTree ETF;
(k) futures contracts shall be valued at the outstanding current margin payable or receivable;

(l) bullion, coins, certificates or other evidences of precious metals shall be valued at current market value;

(m) restricted securities shall be valued according to reported quotations in common use, or according to the following method, whichever is less: restricted securities shall be valued at that percentage of the market value of unrestricted securities which the WisdomTree ETF paid to acquire them, provided that if the time period during which the restrictions on these securities will apply is known, the price may be adjusted to reflect this time period;

(n) all other assets shall be valued at our best estimate of fair value; and

(o) if any investment cannot be valued under the foregoing rules or if the foregoing rules are at any time considered by the Manager to be inappropriate under the circumstances, then, notwithstanding the foregoing rules, the Manager shall make such valuation as it considers fair and reasonable.

The value of any security or property to which, in the opinion of the Accounting Agent, the above valuation principles cannot be applied (whether because no price or yield equivalent quotations are available as above provided, or for any other reason) shall be the fair value thereof determined in such manner as the Manager from time to time provides. The Manager may also fair value securities in the following circumstances: (i) when there is a halt trade on a security which is normally traded on an exchange; (ii) on securities that trade on markets that have closed prior to the time of calculation of the NAV of a WisdomTree ETF and for which there is sufficient evidence that the closing price on the market is not the most appropriate value at the time of valuation; and (iii) when there are investment or currency restrictions imposed by a country that affect the WisdomTree ETFs’ ability to liquidate the assets held in that market.

Each portfolio transaction will be reflected in the calculation of NAV per Unit no later than the calculation of NAV per Unit next made after the date on which the transaction becomes binding. The issue, exchange or redemption of Units will be reflected in the calculation of NAV per Unit next made after the calculation made for the purchase of such issue, exchange or redemption.

The NAV per unit of class of a WisdomTree ETF is calculated in Canadian dollars in accordance with the rules and policies of the Canadian Securities Administrators or in accordance with any exemption therefrom that the WisdomTree ETF may obtain. The NAV per unit of a class of a WisdomTree ETF determined in accordance with the principles set out above may differ from the NAV per unit of a class of a WisdomTree ETF determined under International Financial Reporting Standards.

Reporting of Net Asset Value

Following the Valuation Time on the Valuation Date, the NAV and NAV per unit of each class of a WisdomTree ETF will usually be published in the financial press and will be posted on the WisdomTree ETFs’ website at www.wisdomtree.com.

ATTRIBUTES OF THE UNITS

Description of the Securities Distributed

Each of the WisdomTree ETFs is authorized to issue an unlimited number of redeemable, transferable units of an unlimited number of classes of assets, each of which represents an equal, undivided interest in the net assets of that WisdomTree ETF. Currently, the WisdomTree ETFs (other than the WisdomTree Emerging Markets Dividend Index ETF, the WisdomTree Variably Hedged ETFs, the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF, the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF and WisdomTree Canada Quality Dividend Growth Index ETF) are authorized to issue an unlimited number of units of two classes, namely, Non-Hedged Units and Hedged Units. Currently, the (a) WisdomTree Emerging Markets Dividend Index ETF, WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF, WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF and WisdomTree Canada Quality Dividend Growth Index ETF and (b)
WisdomTree Variably Hedged ETFs are each authorized to issue an unlimited number of units of one class: Non-Hedged Units and Variably Hedged Units, respectively. The Units of the WisdomTree ETFs are Canadian dollar denominated.

On December 16, 2004, the Trust Beneficiaries’ Liability Act, 2004 (Ontario) came into force. This statute provides that holders of units of a trust are not, as beneficiaries, liable for any default, obligation or liability of the trust if, when the default occurs or the liability arises: (i) the trust is a reporting issuer under the Securities Act (Ontario); and (ii) the trust is governed by the laws of the Province of Ontario. Each of the WisdomTree ETFs is or will be a reporting issuer under the Securities Act (Ontario) prior to the initial issuance of Units and each WisdomTree ETF is governed by the laws of the Province of Ontario by virtue of the provisions of the Declaration of Trust.

**Certain Provisions of the Units**

All Units of a WisdomTree ETF have equal rights and privileges. Each whole Unit is entitled to one vote at all meetings of Unitholders and is entitled to participate equally with respect to any and all distributions made by a WisdomTree ETF to Unitholders, other than Management Fee Distributions, including distributions of net income and net realized capital gains and distributions upon the termination of the WisdomTree ETF. Units are issued only as fully-paid and are non-assessable.

**Exchange of Units for Baskets of Securities**

On any Trading Day, Unitholders may exchange the Prescribed Number of Units (or an integral multiple thereof) for Baskets of Securities and/or cash. See “Redemption and Exchange of Units – Exchange of Units for Baskets of Securities”.

**Redemption of Units for Cash**

On any Trading Day, Unitholders may redeem Units of any WisdomTree ETF for cash at a redemption price per Unit equal to the lesser of: (i) 95% of the closing price for the Units on the TSX on the effective day of the redemption; and (ii) the Net Asset Value per Unit on the effective day of the redemption. See “Redemption and Exchange of Units – Redemption of Units for Cash”.

**No Voting Rights**

Unitholders of a WisdomTree ETF will not have any right to vote securities held by that WisdomTree ETF.

**Modification of Terms**

The rights attached to the Units of a WisdomTree ETF may only be modified, amended or varied in accordance with the terms of the Declaration of Trust. See “Unitholder Matters – Matters Requiring Unitholders’ Approval”.

**UNITHOLDER MATTERS**

**Meeting of Unitholders**

A meeting of the Unitholders of a WisdomTree ETF voting as a single class (unless the circumstances are such that one class is affected differently in which case the holders of each class of units of the WisdomTree ETF will vote separately) may be called at any time by WisdomTree and shall be called by WisdomTree upon written request of Unitholders of a WisdomTree ETF holding in the aggregate not less than 10% of the Units of the WisdomTree ETF. Except as otherwise required or permitted by law, meetings of Unitholders of a WisdomTree ETF will be held if called by the Manager upon written notice of not less than 21 days nor more than 50 days before the meeting. At any meeting of Unitholders of a WisdomTree ETF, a quorum shall consist of two or more Unitholders of the WisdomTree ETF present in person or by proxy and holding 10% of the Units of the WisdomTree ETF. If no quorum is present at such meeting within one-half hour after the time fixed for the holding of such meeting, the meeting, if convened upon the request of Unitholders, shall be cancelled, but in any other case, the meeting shall stand adjourned and will be held at the same time and place on the day which is not less than 10 days later. WisdomTree will give at least three days’ notice by press release to Unitholders of the date of the reconvened
meeting, and at the reconvened meeting, Unitholders present in person or represented by proxy will constitute a quorum.

**Matters Requiring Unitholders’ Approval**

NI 81-102 requires a meeting of Unitholders of a WisdomTree ETF to be called to approve certain changes as follows:

(a) the basis of the calculation of a fee or expense that is charged to the WisdomTree ETF is changed in a way that could result in an increase in charges to the WisdomTree ETF, except where:

(i) the WisdomTree ETF is at arm’s length with the person or company charging the fee;

(ii) the Unitholders have received at least 60 days’ notice before the effective date of the change; and

(iii) the right to notice described in (ii) is disclosed in the prospectus of the WisdomTree ETF;

(b) a fee or expense is introduced that is to be charged to a WisdomTree ETF or directly to its Unitholders by the WisdomTree ETF or the Manager in connection with the holding of Units of the WisdomTree ETF that could result in an increase in charges to the WisdomTree ETF or its Unitholders;

(c) the Manager is changed, unless the new manager of the WisdomTree ETF is an affiliate of the Manager;

(d) the fundamental investment objective of the WisdomTree ETF is changed;

(e) the WisdomTree ETF decreases the frequency of the calculation of its NAV per Unit;

(f) the WisdomTree ETF undertakes a reorganization with, or transfers its assets to, another mutual fund, if the WisdomTree ETF ceases to continue after the reorganization or transfer of assets and the transaction results in the Unitholders of the WisdomTree ETF becoming securityholders in the other mutual fund, unless:

(i) the IRC of the WisdomTree ETF has approved the change;

(ii) the WisdomTree ETF is being reorganized with, or its assets are being transferred to, another mutual fund that is managed by the Manager, or an affiliate of the Manager;

(iii) the Unitholders have received at least 60 days’ notice before the effective date of the change;

(iv) the right to notice described in (iii) is disclosed in the prospectus of the WisdomTree ETF; and

(v) the transaction complies with certain other requirements of applicable Canadian securities legislation;

(g) the WisdomTree ETF undertakes a reorganization with, or acquires assets from, another mutual fund, if the WisdomTree ETF continues after the reorganization or acquisition of assets, the transaction results in the securityholders of the other mutual fund becoming Unitholders of the WisdomTree ETF, and the transaction would be a material change to the WisdomTree ETF; or

(h) any matter which is required by the constating documents of the WisdomTree ETF or by the laws applicable to the WisdomTree ETF or by any agreement to be submitted to a vote of the Unitholders of the WisdomTree ETF.
Approval of Unitholders of a WisdomTree ETF will be deemed to have been given if expressed by resolution passed at a meeting of Unitholders of the WisdomTree ETF duly called and held for the purpose of considering the same, by at least a majority of the votes cast. Unitholders are entitled to one vote per whole Unit held on the record date established for voting at any meeting of Unitholders.

A WisdomTree ETF may, without Unitholders’ approval, enter into a merger or other similar transaction that has the effect of combining the funds or their assets (a “Permitted Merger”) with any other investment fund or funds managed by the Manager or an affiliate of the Manager that have investment objectives that are substantially similar to those of the WisdomTree ETF, subject to:

(a) approval of the merger by the IRC;
(b) compliance with certain merger pre-approval conditions set out in section 5.6 of NI 81-102; and
(c) written notice to Unitholders at least 60 days before the effective date of the merger.

In connection with a Permitted Merger, the merging funds will be valued at their respective net asset values for the purpose of such transaction.

In addition, the auditor of a WisdomTree ETF may not be changed unless:

(a) the IRC has approved the change; and
(b) Unitholders have received at least 60 days’ notice before the effective date of the change.

Amendments to the Declaration of Trust

Except for changes to the Declaration of Trust that require the approval of Unitholders as described above, or the changes described below that do not require approval of or prior notice to Unitholders, the Declaration of Trust may be amended from time to time by WisdomTree upon not less than 30 days’ prior written notice to Unitholders.

The Declaration of Trust may be amended by WisdomTree without the approval of or notice to Unitholders for the following purposes: (i) to remove any conflicts or other inconsistencies which may exist between any terms of the Declaration of Trust and any provisions of any law or regulation applicable to or affecting the WisdomTree ETFs; (ii) to make any change or correction in the Declaration of Trust which is of a typographical nature or is required to cure or correct any ambiguity or defective or inconsistent provision, clerical omission, mistake or manifest error contained therein; (iii) to bring the Declaration of Trust into conformity with applicable laws, rules and policies of the securities regulatory authorities or with current practice within the securities industry, provided that any such amendment does not adversely affect the rights, privileges or interests of Unitholders; (iv) to maintain, or permit WisdomTree to take such steps as may be desirable or necessary to maintain the status of a WisdomTree ETF as a “mutual fund trust” for the purposes of the Tax Act; (v) to change the taxation year end of a WisdomTree ETF as permitted under the Tax Act; (vi) to establish one or more new WisdomTree ETFs; (vii) to change the name of a WisdomTree ETF; (viii) to create additional classes of Units of a WisdomTree ETF and to redesignate existing classes of Units of a WisdomTree ETF, unless the rights attaching to such Units are changed or are adversely affected thereby; (ix) to provide added protection to Unitholders; or (x) if in the opinion of WisdomTree, the amendment is not prejudicial to Unitholders and is necessary or desirable. Any amendments to the Declaration of Trust made by WisdomTree without the consent of Unitholders will be disclosed in the next regularly scheduled report to Unitholders.

Reporting to Unitholders

The WisdomTree ETFs’ fiscal year is the calendar year or such other fiscal period permitted under the Tax Act as the funds elect. WisdomTree will make available to Unitholders such financial statements and other continuous disclosure documents as are required by applicable law, including (i) unaudited interim and audited annual financial statements of the WisdomTree ETFs, prepared in accordance with International Financial Reporting Standards and (ii) interim and annual management reports of fund performance in respect of the WisdomTree ETFs.
Any tax information necessary for Unitholders to prepare their annual federal income tax returns will be distributed to them within 90 days after the end of each financial year of the WisdomTree ETFs occurring in December of each calendar year.

The Manager will keep adequate books and records reflecting the activities of the WisdomTree ETFs. A Unitholder or his or her duly authorized representative has the right to examine the books and records of the applicable WisdomTree ETF during normal business hours at the registered office of the Manager. Notwithstanding the foregoing, a Unitholder shall not have access to any information that, in the opinion of the Manager, should be kept confidential in the interests of the WisdomTree ETFs.

**TERMINATION OF THE WISDOMTREE ETFs**

A WisdomTree ETF may be terminated by the Manager on at least 60 days’ notice to Unitholders of such termination and the Manager will issue a press release in advance thereof. The Manager may also terminate a WisdomTree ETF in the event that the Index Provider ceases to provide the Index or the License Agreement is terminated, as described above under “Investment Objectives – Termination of the Indexes”. Upon termination of a WisdomTree ETF, the Constituent Securities, other securities, cash and other assets remaining after paying or providing for all liabilities and obligations of the WisdomTree ETF shall be distributed *pro rata* among the Unitholders of the WisdomTree ETF.

The rights of Unitholders to exchange and redeem Units described under “Redemption and Exchange of Units” will cease as and from the date of termination of the applicable WisdomTree ETF.

**PRINCIPAL HOLDERS OF SECURITIES**

CDS & Co., the nominee of CDS, is the registered owner of the Units of all of the WisdomTree ETFs, which it holds for various brokers and other persons on behalf of their clients and others. From time to time, a WisdomTree ETF or another investment fund managed by the Manager or an affiliate of the Manager may beneficially own, directly or indirectly, more than 10% of the Units of a class of a WisdomTree ETF.

**INTERESTS OF MANAGEMENT AND OTHERS IN MATERIAL TRANSACTIONS**

The Manager will receive fees for its services to the WisdomTree ETFs. See “Fees and Expenses”.

**PROXY VOTING DISCLOSURE FOR PORTFOLIO SECURITIES HELD**

The WisdomTree ETFs have adopted the proxy voting guidelines of the Investment Advisors. WisdomTree has delegated to the Investment Advisors the authority and responsibility for voting proxies on the portfolio securities held by each WisdomTree ETF. The remainder of this section discusses each WisdomTree ETF’s proxy voting guidelines and the applicable Investment Advisor’s role in implementing such guidelines.

**BNY Mellon Asset Management North America Corporation**

As a registered investment advisor, BNY Mellon is often entrusted with the fiduciary responsibility to vote proxies for shares of corporate stock held on behalf of its clients. Proxy voting is an integral part of the management of the investment in those shares. In voting proxies, BNY Mellon takes into account long term economic value as it evaluates issues relating to corporate governance, including structures and practices, the nature of long-term business plans, including sustainability policies and practices to address environmental and social factors that are likely to have an impact on shareholder value, and other financial and non-financial measures of corporate performance.

BNY Mellon makes every reasonable effort to ensure that proxies are received and are voted in accordance with this policy and related procedures. To assist BNY Mellon in that process, BNY Mellon retains Institutional Shareholder Services (“ISS”) to provide various services related to proxy voting, such as research, analysis, voting services, proxy vote tracking, recordkeeping, and reporting. In addition, BNY Mellon also retains Glass Lewis for research services only.
BNY Mellon seeks to avoid potential material conflicts of interest through its participation on The Bank of New York Mellon Corporation’s Proxy Voting and Governance Committee (“Committee”). As such, BNY Mellon has adopted and implemented The Bank of New York Mellon Corporation’s Proxy Voting Policy and proxy voting guidelines. The guidelines are applied to all client accounts for which BNY Mellon has been delegated the authority to vote in a consistent manner and without consideration of any client relationship factors.

Under this policy, the Committee permits member firms (such as BNY Mellon) to consider specific interests and issues and cast votes differently from the collective vote of the Committee where the member firm determines that a different vote is in the best interests of the affected account(s).

It is the policy of BNY Mellon not to vote or make recommendations on how to vote shares of The Bank of New York Mellon Corporation stock, even where BNY Mellon has the legal power to do so under the relevant governing instrument. In order to avoid any appearance of conflict relating to voting The Bank of New York Mellon Corporation stock, BNY Mellon has contracted with an independent fiduciary (ISS) to direct all voting of The Bank of New York Mellon Corporation’s stock held by any BNY Mellon account on any matter in which shareholders of The Bank of New York Mellon Corporation stock are required or permitted to vote.

ICBC Credit Suisse Asset Management (International) Company Limited

ICBCCS has adopted a proxy voting policy, related procedures, and voting guidelines governing conflict of interest resolution, disclosure, reporting and recordkeeping, which are applied to those client accounts over which it has been delegated the authority to vote proxies. In voting proxies, ICBCCS seeks to act solely in the best financial and economic interest of the applicable client, which generally means voting with a view to enhancing the value of client securities. ICBCCS will carefully review proposals that would limit shareholder control or could affect the value of a client’s investment. It may refrain from voting in the circumstances where ICBCCS believes that the matters to be voted on have no significant effect on clients’ interests or if there is a pending sell order for the security. It may also refrain from voting where the costs of voting would be unreasonable or ICBCCS is of the view that the proxy statement has not provided sufficient information to justify a vote in favor.

In the absence of evidence to the contrary, ICBCCS will give considerable weight to management recommendations, except in the case of issues directly affecting the interests of management itself, such as management compensation. ICBCCS will in general support management recommendations about the internal operations of the company. A proposal which is likely to have significant economic effect on the relevant company and its security holders will be subject to greater scrutiny on a case-by-case basis.

Proposals for re-capitalizations, mergers, corporate restructuring and anti-takeover will be under scrutiny to ascertain possible benefits and disadvantages to security holders. Management recommendations with respect to such transactions will be reviewed in the light of possible management self-interest. Proposals regarding stock option plans and other compensation issues will be carefully scrutinized. As ICBCCS believes in long-term capital appreciation, ICBCCS will take into account the relevant company’s positioning for the achievement of long-term goals as well as short-term performances. The above principles are general guidelines only and not exhaustive of all potential voting issues. ICBCCS may also make reference to third party research materials and reports on specific voting issues in order to vote in the best interests of clients.

Proxy voting proposals are reviewed, categorized, analyzed and voted in accordance with ICBCCS’ voting guidelines. These guidelines are reviewed periodically and updated as necessary to reflect new issues and any changes in policies on specific issues.

For any voting proposals where ICBCCS determines that it has a material conflict of interest, ICBCCS will take steps designed to ensure a decision is made to vote based on the client’s best interest and is not a product of the conflict. ICBCCS may determine how to vote the proposals in which it has a conflict, disclose the conflict to the client, and seek its consent before exercising a proxy. ICBCCS may also take such other action, such as consulting an independent third party such as external legal counsel, as ICBCCS reasonably deems appropriate.

A complete copy of each Investment Advisor’s proxy voting policy may be obtained by calling 1-866-893-8733 or by writing to: 161 Bay Street, 27th Floor, Toronto, Ontario, M5J 2S1.
WisdomTree will post the proxy voting record on www.wisdomtree.com no later than August 31 of each year. WisdomTree will send the most recent copy of the proxy voting policies and procedures and proxy voting record, without charge, to any Unitholder upon a request made by the Unitholder.

MATERIAL CONTRACTS

The following contracts can reasonably be regarded as material to purchasers of Units:

(a) the Declaration of Trust described under “Organization and Management Details – The Trustee, Manager and Promoter – Details of the Declaration of Trust”;

(b) the Custodian Agreement described under “Organization and Management Details – Custodian”;

(c) the Mellon Advisory Agreement described under “Organization and Management Details – Investment Advisors”;

(d) the ICBCCS Advisory Agreement described under “Organization and Management Details – Investment Advisors”; and

(e) the License Agreements described under “Material Contracts – License Agreements”.

Copies of the agreements referred to above may be inspected during business hours at the registered office of the Manager.

License Agreements

WisdomTree Investments, Inc.

WisdomTree has entered into a license agreement dated July 6, 2016, as may be amended from time to time, with WisdomTree Investments, Inc. (the “WisdomTree License Agreement”) under which WisdomTree has the right, on and subject to the terms of the WisdomTree License Agreement, to use the WisdomTree Europe CAD-Hedged Equity Index, WisdomTree U.S. Quality Dividend Growth Index CAD, WisdomTree International Quality Dividend Growth Index CAD, WisdomTree U.S. High Dividend Index CAD, WisdomTree U.S. MidCap Dividend Index CAD, WisdomTree Emerging Markets Dividend Index CAD, WisdomTree U.S. Quality Dividend Growth Index Variably CAD-Hedged, WisdomTree International Quality Dividend Growth Index Variably CAD-Hedged, WisdomTree Canada Quality Dividend Growth Index and WisdomTree Japan Equity Index CAD (collectively, the “WT Indexes”) as a basis for the operation of the WisdomTree ETFs (other than WisdomTree ICBCCS S&P China 500 Index ETF), and to use WisdomTree Investments, Inc.’s trade-marks in connection with the WT Indexes and the WisdomTree ETFs (other than WisdomTree ICBCCS S&P China 500 Index ETF). There is no set term of the WisdomTree License Agreement. However, the WisdomTree License Agreement may be terminated in certain circumstances. If the WisdomTree License Agreement is terminated for any reason, WisdomTree will no longer be able to base the WisdomTree ETFs (other than WisdomTree ICBCCS S&P China 500 Index ETF) on the WT Indexes.

The WisdomTree ETFs (other than WisdomTree ICBCCS S&P China 500 Index ETF) are not sponsored, promoted, sold or supported in any other manner by WisdomTree Investments, Inc. nor does WisdomTree Investments, Inc. offer any express or implicit guarantee or assurance either with regard to the results of using the WT Indexes and/or WT Indexes’ trademarks or the WT Indexes’ prices at any time or in any other respect. The WT Indexes are calculated and published by WisdomTree Investments, Inc. WisdomTree Investments, Inc. uses its best efforts to ensure that the WT Indexes are calculated correctly. WisdomTree Investments, Inc. has no obligation to point out errors in the WT Indexes to third parties including but not limited to investors and/or financial intermediaries of the WisdomTree ETFs (other than WisdomTree ICBCCS S&P China 500 Index ETF). Neither publication of the WT Indexes by WisdomTree Investments, Inc. nor the licensing of the WT Indexes or trademarks for the purpose of use in connection with the WisdomTree ETFs (other than WisdomTree ICBCCS S&P China 500 Index ETF) constitutes a recommendation by WisdomTree Investments, Inc. to invest capital in the WisdomTree ETFs nor does it in any way represent an assurance or opinion of WisdomTree Investments, Inc. with regard to any investment in the WisdomTree ETFs (other than WisdomTree ICBCCS S&P China 500 Index ETF).
Bloomberg Index Services Limited

WisdomTree Investments, Inc. has entered into a license agreement dated December 16, 2013, as amended from time to time, with Bloomberg Index Services Limited (the “Bloomberg License Agreement”). BLOOMBERG® is a trademark and service mark of Bloomberg Finance L.P. BARCLAYS® is a trademark and service mark of Barclays Bank PLC, used under license. Bloomberg Finance L.P. and its affiliates, including Bloomberg Index Services Limited (“BISL”) (collectively, “Bloomberg”), or Bloomberg’s licensors own all proprietary rights in the Bloomberg Barclays Canadian Aggregate Enhanced Yield IndexSM and the Bloomberg Barclays Canadian Short Aggregate Enhanced Yield IndexSM (collectively, the “Bloomberg/Barclays Indexes”).

Neither Barclays Bank PLC, Barclays Capital Inc., nor any affiliate (collectively “Barclays”) nor Bloomberg is the issuer or producer of the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF or the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF and neither Bloomberg nor Barclays has any responsibilities, obligations or duties to investors in the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF or the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF. The Bloomberg/Barclays Indexes are licensed for use by the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF and the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF. The only relationship of Bloomberg and Barclays with WisdomTree Investments, Inc. in respect of Bloomberg/Barclays Indexes is the licensing of the Bloomberg/Barclays Indexes, which is determined, composed and calculated by BISL, or any successor thereto, without regard to WisdomTree Investments, Inc. or the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF or the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF or the unitholders of the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF or the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF.

Additionally, WisdomTree Investments, Inc. may for itself execute transaction(s) with Barclays in or relating to the Bloomberg/Barclays Indexes in connection with the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF or the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF. Investors acquire units of the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF and the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF from the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF and the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF, respectively, and investors neither acquire any interest in the Bloomberg/Barclays Indexes nor enter into any relationship of any kind whatsoever with Bloomberg or Barclays upon making an investment in the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF or the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF. The WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF and the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF are not sponsored, endorsed, sold or promoted by Bloomberg or Barclays. Neither Bloomberg nor Barclays makes any representation or warranty, express or implied, regarding the advisability of investing in the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF or the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF or the advisability of investing in securities generally or the ability of the Bloomberg/Barclays Indexes to track corresponding or relative market performance. Neither Bloomberg nor Barclays has passed on the legality or suitability of the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF or the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF with respect to any person or entity. Neither Bloomberg nor Barclays is responsible for or has participated in the determination of the timing of, prices at, or quantities of the units of the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF or the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF to be issued. Neither Bloomberg nor Barclays has any obligation to take the needs of the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF or the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF or the unitholders of the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF or the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF or any other third party into consideration in determining, composing or calculating the Bloomberg/Barclays Indexes. Neither Bloomberg nor Barclays has any obligation or liability in connection with administration, marketing or trading of the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF or the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF.

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WisdomTree Investments, Inc. and Bloomberg and not for the benefit of the unitholders of the WisdomTree Yield Enhanced Canada Aggregate Bond Index ETF or the WisdomTree Yield Enhanced Canada Short-Term Aggregate Bond Index ETF, investors or other third parties.

NEITHER BLOOMBERG NOR BARCLAYS SHALL HAVE ANY LIABILITY TO THE WISDOMTREE YIELD ENHANCED CANADA AGGREGATE BOND INDEX ETF OR THE WISDOMTREE YIELD ENHANCED CANADA SHORT-TERM AGGREGATE BOND INDEX ETF, INVESTORS THEREOF OR OTHER THIRD PARTIES FOR THE QUALITY, ACCURACY AND/OR COMPLETENESS OF THE BLOOMBERG BARCLAYS CANADIAN AGGREGATE ENHANCED YIELD INDEX OR THE BLOOMBERG BARCLAYS CANADIAN SHORT AGGREGATE ENHANCED YIELD INDEX OR ANY DATA INCLUDED THEREIN OR FOR INTERRUPTIONS IN THE DELIVERY OF THE BLOOMBERG BARCLAYS CANADIAN AGGREGATE ENHANCED YIELD INDEX OR THE BLOOMBERG BARCLAYS CANADIAN SHORT AGGREGATE ENHANCED YIELD INDEX. NEITHER BLOOMBERG NOR BARCLAYS MAKES ANY WARRANTY, EXPRESS OR IMPLIED, AS TO RESULTS TO BE OBTAINED BY THE WISDOMTREE YIELD ENHANCED CANADA AGGREGATE BOND INDEX ETF OR THE WISDOMTREE YIELD ENHANCED CANADA SHORT-TERM AGGREGATE BOND INDEX ETF, THE INVESTORS OR ANY OTHER PERSON OR ENTITY FROM THE USE OF THE BLOOMBERG BARCLAYS CANADIAN AGGREGATE ENHANCED YIELD INDEX OR THE BLOOMBERG BARCLAYS CANADIAN SHORT AGGREGATE ENHANCED YIELD INDEX OR ANY DATA INCLUDED THEREIN. NEITHER BLOOMBERG NOR BARCLAYS MAKES ANY EXPRESS OR IMPLIED WARRANTIES, AND EACH HEREBY EXPRESSLY DISCLAIMS ALL WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE WITH RESPECT TO THE BLOOMBERG BARCLAYS CANADIAN AGGREGATE ENHANCED YIELD INDEX OR THE BLOOMBERG BARCLAYS CANADIAN SHORT AGGREGATE ENHANCED YIELD INDEX OR ANY DATA INCLUDED THEREIN. BLOOMBERG RESERVES THE RIGHT TO CHANGE THE METHODS OF CALCULATION OR PUBLICATION, OR TO CEASE THE CALCULATION OR PUBLICATION OF THE BLOOMBERG BARCLAYS CANADIAN AGGREGATE ENHANCED YIELD INDEX OR THE BLOOMBERG BARCLAYS CANADIAN SHORT AGGREGATE ENHANCED YIELD INDEX, AND NEITHER BLOOMBERG NOR BARCLAYS SHALL BE LIABLE FOR ANY MISCALCULATION OF OR ANY INCORRECT, DELAYED OR INTERRUPTED PUBLICATION WITH RESPECT TO ANY OF THE BLOOMBERG BARCLAYS CANADIAN AGGREGATE ENHANCED YIELD INDEX OR THE BLOOMBERG BARCLAYS CANADIAN SHORT AGGREGATE ENHANCED YIELD INDEX. NEITHER BLOOMBERG NOR BARCLAYS SHALL BE LIABLE FOR ANY DAMAGES, INCLUDING, WITHOUT LIMITATION, ANY SPECIAL, INDIRECT OR CONSEQUENTIAL DAMAGES, OR ANY LOST PROFITS, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH, RESULTING FROM THE USE OF THE BLOOMBERG BARCLAYS CANADIAN AGGREGATE ENHANCED YIELD INDEX OR THE BLOOMBERG BARCLAYS CANADIAN SHORT AGGREGATE ENHANCED YIELD INDEX OR ANY DATA INCLUDED THEREIN OR WITH RESPECT TO THE WISDOMTREE YIELD ENHANCED CANADA AGGREGATE BOND INDEX ETF OR THE WISDOMTREE YIELD ENHANCED CANADA SHORT-TERM AGGREGATE BOND INDEX ETF.

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S&P Dow Jones Indices LLC

WisdomTree has entered into a sub-license agreement dated June 17, 2016, as may be amended from time to time (the “S&P License Agreement”) under which WisdomTree has the right, on and subject to the terms of the S&P License Agreement, to use the S&P China 500 Index CAD (the “S&P Index”) as a basis for the operation of the WisdomTree ICBCCS S&P China 500 Index ETF, and to use S&P Dow Jones Indices LLC’s trade-marks in connection with the S&P Index and the WisdomTree ICBCCS S&P China 500 Index ETF.

The WisdomTree ICBCCS S&P China 500 Index ETF is not sponsored, endorsed, sold or promoted by S&P Dow Jones Indices LLC, Dow Jones Trademark Holdings LLC, Standard & Poor’s Financial Services LLC, any of their respective affiliates or third party licensors (collectively, “S&P Dow Jones Indices”). S&P Dow Jones Indices make no representation or warranty, express or implied, to the owners of the Fund or any member of the public regarding
the advisability of investing in securities generally or in the WisdomTree ICBCCS S&P China 500 Index ETF particularly or the ability of the Index to track general market performance. S&P Dow Jones Indices’ only relationship to WisdomTree with respect to the S&P Index is the licensing of the S&P Index and certain trademarks, service marks and/or trade names of S&P Dow Jones Indices and/or its licensors. The S&P Index is determined, composed and calculated by S&P Dow Jones Indices without regard to WisdomTree or the WisdomTree ICBCCS S&P China 500 Index ETF. S&P Dow Jones Indices have no obligation to take the needs of WisdomTree or the owners of the WisdomTree ICBCCS S&P China 500 Index ETF into consideration in determining, composing or calculating the Index. S&P Dow Jones Indices are not responsible for and have not participated in the determination of the prices, and amount of the WisdomTree ICBCCS S&P China 500 Index ETF or the timing of the issuance or sale of the WisdomTree ICBCCS S&P China 500 Index ETF or in the determination or calculation of the equation by which the WisdomTree ICBCCS S&P China 500 Index ETF is to be converted into cash, surrendered or redeemed, as the case may be. S&P Dow Jones Indices have no obligation or liability in connection with the administration, marketing or trading of the WisdomTree ICBCCS S&P China 500 Index ETF. There is no assurance that investment products based on the S&P Index will accurately track index performance or provide positive investment returns. S&P Dow Jones Indices LLC and its subsidiaries are not investment advisors. Inclusion of a security within an index is not a recommendation by S&P Dow Jones Indices to buy, sell, or hold such security, nor is it considered to be investment advice.

S&P DOW JONES INDICES DO NOT GUARANTEE THE ADEQUACY, ACCURACY, TIMELINESS AND/OR THE COMPLETENESS OF THE S&P INDEX OR ANY DATA RELATED THERETO OR ANY COMMUNICATION, INCLUDING BUT NOT LIMITED TO, ORAL OR WRITTEN COMMUNICATION (INCLUDING ELECTRONIC COMMUNICATIONS) WITH RESPECT THERETO. S&P DOW JONES INDICES SHALL NOT BE SUBJECT TO ANY DAMAGES OR LIABILITY FOR ANY ERRORS, OMISSIONS, OR DELAYS THEREIN. S&P DOW JONES INDICES MAKES NO EXPRESS OR IMPLIED WARRANTIES, AND EXPRESSLY DISCLAIMS ALL WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE OR AS TO RESULTS TO BE OBTAINED BY WISDOMTREE, OWNERS OF THE FUND, OR ANY OTHER PERSON OR ENTITY FROM THE USE OF THE S&P INDEX OR WITH RESPECT TO ANY DATA RELATED THERETO. WITHOUT LIMITING ANY OF THE FOREGOING, IN NO EVENT WHATSOEVER SHALL S&P DOW JONES INDICES BE LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE, OR CONSEQUENTIAL DAMAGES INCLUDING BUT NOT LIMITED TO, LOSS OF PROFITS, TRADING LOSSES, LOST TIME OR GOODWILL, EVEN IF THEY HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, WHETHER IN CONTRACT, TORT, STRICT LIABILITY, OR OTHERWISE. THERE ARE NO THIRD PARTY BENEFICIARIES OF ANY AGREEMENTS OR ARRANGEMENTS BETWEEN S&P DOW JONES INDICES AND WISDOMTREE, OTHER THAN THE LICENSORS OF S&P DOW JONES INDICES.

LEGAL AND ADMINISTRATIVE PROCEEDINGS

The WisdomTree ETFs are not involved in any legal proceedings nor is the Manager aware of existing or pending legal or arbitration proceedings involving any of the WisdomTree ETFs.

EXPERTS

Osler, Hoskin & Harcourt LLP, legal counsel to the WisdomTree ETFs and the Manager, has provided certain legal opinions on the principal Canadian federal income tax considerations that apply to an investment in the Units by an individual resident in Canada. See “Income Tax Considerations” and “Eligibility for Investment”. As of the date hereof, partners and associates of Osler, Hoskin & Harcourt LLP beneficially owned, directly or indirectly, less than 1% of the outstanding securities of the WisdomTree ETFs.

Ernst & Young LLP, the auditor of the WisdomTree ETFs, has consented to the incorporation by reference of its report on (a) the WisdomTree ETFs (other than the New WisdomTree ETFs) dated March 21, 2018 and (b) the New WisdomTree ETFs dated June 22, 2018. Ernst & Young LLP has confirmed that it is independent with respect to the WisdomTree ETFs within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Ontario.
EXEMPTIONS AND APPROVALS

Each WisdomTree ETF has obtained exemptive relief from the Canadian securities regulatory authorities to permit the following practices:

(a) the purchase by a Unitholder of a WisdomTree ETF of more than 20% of the Units of that WisdomTree ETF through purchases on the TSX without regard to the take-over bid requirements of Canadian securities legislation;

(b) to relieve the WisdomTree ETFs from the requirement that a prospectus contain a certificate of the underwriters;

(c) to relieve the WisdomTree ETFs from the requirement that a prospectus contain a certificate of the Dealers; and

(d) to relieve the WisdomTree ETFs from the requirement to include in the prospectus a statement respecting purchasers’ statutory rights of withdrawal and remedies of rescission as prescribed in Item 36.2 of Form 41-101F2 Information Required in an Investment Fund Prospectus.

Additionally, certain dealers of the WisdomTree ETFs, including the Designated Brokers and Dealers, have received exemptive relief from the Canadian securities regulatory authorities from the requirement that a dealer, not acting as agent of the purchaser, who receives an order or subscription for a security offered in a distribution to which the prospectus requirement of the securities legislation of the provinces and territories apply, send or deliver to the purchaser or its agent, unless the dealer has previously done so, the latest prospectus and any amendment either before entering into an agreement of purchase and sale resulting from the order or subscription, or not later than midnight on the second business day after entering into that agreement. As a condition of this exemptive relief, the dealer is required to deliver a copy of the ETF Facts of the applicable WisdomTree ETF to a purchaser if the dealer does not deliver a copy of this prospectus.

PURCHASERS’ STATUTORY RIGHTS OF WITHDRAWAL AND RESCISSION

Securities legislation in certain of the provinces and territories of Canada provides purchasers with the right to withdraw from an agreement to purchase mutual fund securities offered in a distribution within two (2) business days after receipt of a prospectus and any amendment. In addition, securities legislation in certain of the provinces of Canada provides purchasers of mutual fund securities with a limited right to rescind the purchase within 48 hours after receipt of a confirmation of such purchase. If the purchase of mutual fund securities is made under a contractual plan, the time period during which the right to rescind is exercisable may be longer. In most of the provinces and territories of Canada, the securities legislation further provides a purchaser with remedies for rescission or damages, or, in Quebec, revision of the price, if the prospectus and any amendment is not delivered to the purchaser, provided that the remedies for rescission, damages or revision of the price are exercised by the purchaser within the time limit prescribed by the securities legislation of the purchaser’s province or territory.

Notwithstanding the foregoing, purchasers of Units of the WisdomTree ETFs will not have the right to withdraw from an agreement to purchase the Units after the receipt of a prospectus and any amendment, and will not have remedies for rescission, damages or revision of the price for non-delivery of the prospectus or any amendment, if the dealer receiving the purchase order has obtained an exemption from the prospectus delivery requirement under a decision pursuant to National Policy 11-203 – Process for Exemptive Relief Applications in Multiple Jurisdictions (“NP 11-203”). However, purchasers of Units of the WisdomTree ETFs will, in the applicable provinces of Canada, retain their right under securities legislation to rescind their purchase within 48 hours (or, if purchasing under a contractual plan, such longer time period as applicable) after the receipt of a confirmation of purchase.

In several of the provinces and territories of Canada, the securities legislation further provides a purchaser with remedies for rescission or damages if the prospectus, together with any amendment to the prospectus, contains a misrepresentation, provided that such remedies are exercised by the purchaser within the time limits prescribed by the securities legislation of the purchaser’s province or territory. Any remedies under securities legislation that a purchaser of Units may have for rescission or damages, if the prospectus and any amendment to the prospectus contains a misrepresentation, remain unaffected by the non-delivery of the prospectus pursuant to reliance by a dealer upon the decision referred to above.
However, the Manager has obtained exemptive relief from the requirement in securities legislation to include an underwriter’s certificate in the prospectus under a decision pursuant to NP 11-203. As such, purchasers of Units of the WisdomTree ETFs will not be able to rely on the inclusion of an underwriter’s certificate in the prospectus or any amendment for the statutory rights and remedies that would otherwise have been available against an underwriter that would have been required to sign an underwriter’s certificate.

Purchasers should refer to the applicable provisions of the securities legislation and the decisions referred to above for the particulars of their rights or consult with a legal advisor.

**DOCUMENTS INCORPORATED BY REFERENCE**

Additional information about the WisdomTree ETFs is or will be available in the following documents:

(a) the most recently filed comparative annual financial statements of the WisdomTree ETFs, together with the accompanying report of the auditor;

(b) any interim financial statements of the WisdomTree ETFs filed after the most recently filed comparative annual financial statements of the WisdomTree ETFs;

(c) the most recently filed annual MRFP of the WisdomTree ETFs;

(d) any interim MRFP of the WisdomTree ETFs filed after that most recently filed annual MRFP of the WisdomTree ETFs; and

(e) the most recently filed ETF Facts of the WisdomTree ETFs.

These documents are or will be incorporated by reference in this prospectus, which means that they will legally form part of this document just as if they were printed in it. The above documents, if filed by the WisdomTree ETFs after the date of this prospectus and before the end of the distribution hereunder, are also deemed to be incorporated by reference herein. An investor can get a copy of these documents, when available, upon request and at no cost by calling the Manager at 1-866-893-8733 or by contacting a registered dealer. These documents are or will also be available on the WisdomTree ETFs’ website at www.wisdomtree.com.

These documents and other information about the WisdomTree ETFs are or will be available on the internet at [www.sedar.com](http://www.sedar.com).
INDEPENDENT AUDITORS’ REPORT

To the Unitholders and the Manager of:

WisdomTree Japan Equity Index ETF
WisdomTree ICBCCS S&P China 500 Index ETF
(collectively, the “WisdomTree ETFs”)

We have audited the accompanying statement of financial position of each of the WisdomTree ETFs as at June 22, 2018 and a summary of significant accounting policies and other explanatory information (together, the “financial statements”).

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with those requirements of International Financial Reporting Standards relevant to preparing such financial statements, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the WisdomTree ETFs as at June 22, 2018 in accordance with those requirements of International Financial Reporting Standards relevant to preparing such financial statements.

Toronto, Canada
June 22, 2018

(SIGNED) “Ernst & Young LLP”
Chartered Professional Accountants
Licensed Public Accountants
STATEMENT OF FINANCIAL POSITION
WISDOMTREE JAPAN EQUITY INDEX ETF

As at June 22, 2018

CURRENT ASSETS
Cash .......................................................................................................................... $25.00
Total........................................................................................................................ $25.00

NET ASSETS ATTRIBUTABLE TO HOLDER OF REDEEMABLE UNITS (Note 1)
Net assets attributable to holder of redeemable unit (1 Non-Hedged Unit) $25.00

The accompanying notes are an integral part of the financial statement.

Approved on behalf of the board of directors of WisdomTree Asset Management Canada, Inc., as manager of the WisdomTree ETF:

(SIGNED) “Surinder Saini” (SIGNED) “Amit Muni”
Director Director
STATEMENT OF FINANCIAL POSITION
WISDOMTREE ICBCCS S&P CHINA 500 INDEX ETF

As at June 22, 2018

CURRENT ASSETS

<table>
<thead>
<tr>
<th>Cash</th>
<th>$25.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$25.00</td>
</tr>
</tbody>
</table>

NET ASSETS ATTRIBUTABLE TO HOLDER OF REDEEMABLE UNITS (Note 1)

| Net assets attributable to holder of redeemable unit (1 Non-Hedged Unit) | $25.00 |

The accompanying notes are an integral part of the financial statement.

Approved on behalf of the board of directors of WisdomTree Asset Management Canada, Inc., as manager of the WisdomTree ETF:

(SIGNED) “Surinder Saini”
Director

(SIGNED) “Amit Muni”
Director
NOTES TO STATEMENTS OF FINANCIAL POSITION

As at June 22, 2018

(1) Establishment of the WisdomTree ETFs

The WisdomTree Japan Equity Index ETF and WisdomTree ICBCCS S&P China 500 Index ETF (collectively, the “WisdomTree ETFs” and each, a “WisdomTree ETF”) were each established under the laws of the Province of Ontario on June 22, 2018 pursuant to a master declaration of trust, as may be amended or amended and restated from time to time, by WisdomTree Asset Management Canada, Inc. (“WisdomTree”), as trustee.

Each WisdomTree ETF is authorized to issue an unlimited number of classes of units. The authorized capital of (a) the WisdomTree ETFs include non-hedged units (“Non-Hedged Units”) and hedged units (“Hedged Units”). Non-Hedged Units and Hedged Units are collectively referred to herein as “Units”. The Units of the WisdomTree ETFs are Canadian dollar denominated. On June 22, 2018, the WisdomTree ETFs, each issued one Non-Hedged Unit.

Each WisdomTree ETF seeks to track, to the extent possible, the price and yield performance of the applicable index, before fees and expenses. The investment strategy of each WisdomTree ETF is to invest in and hold the constituent securities of the applicable index in the same proportion as they are reflected in the applicable index or otherwise invest in a manner intended to track the price and yield performance of the index. A WisdomTree ETF may use a representative sampling strategy to achieve its investment objective, in connection with which it will invest in a sample of the securities in the applicable Index whose risk, return and other characteristics resemble the risk, return, and other characteristics of the applicable Index as a whole. As an alternative to or in conjunction with investing in and holding the constituent securities, a WisdomTree ETF may invest in or use certain other securities to obtain exposure to the price and yield performance of the applicable index.

The following table sets out the current index for each of the WisdomTree ETFs:

<table>
<thead>
<tr>
<th>WisdomTree ETF</th>
<th>Current Index</th>
</tr>
</thead>
<tbody>
<tr>
<td>WisdomTree Japan Equity Index ETF</td>
<td>WisdomTree Japan Equity Index CAD</td>
</tr>
<tr>
<td>WisdomTree ICBCCS S&amp;P China 500 Index ETF</td>
<td>S&amp;P China 500 Index CAD</td>
</tr>
</tbody>
</table>

The exposure that the portion of the portfolio of a WisdomTree ETF attributable to the Non-Hedged Units will have to foreign currencies will not be hedged back to the Canadian dollar. The exposure that the portion of the portfolio of a WisdomTree ETF attributable to the Hedged Units will have to foreign currencies will be hedged back to the Canadian dollar.

Each statement of financial position was approved by the board of directors of WisdomTree on June 22, 2018.

(2) Significant Accounting Policies

The financial statements of the WisdomTree ETFs have been prepared in accordance with International Financial Reporting Standards (“IFRS”) relevant to preparing a statement of financial position. In applying IFRS, management may make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the statement of financial position of the applicable WisdomTree ETF. These estimates are based on information available as at the date of the statement of financial position of the WisdomTree ETF. Actual results could differ from those estimates. The statement of financial position of each WisdomTree ETF has been prepared on a historical cost basis. The following is a summary of significant accounting policies followed by each WisdomTree ETF in the preparation of its financial statement.

Cash and Cash Equivalents

Cash is comprised of cash on deposit with a Canadian financial institution and is stated at fair value.

Functional and Presentation Currency

The Canadian dollar is the functional and presentation currency for the WisdomTree ETF.
Valuation of Units for Transaction Purposes

The Net Asset Value (defined below) per unit of a class of the WisdomTree ETF on any day will be obtained by dividing the Net Asset Value of the WisdomTree ETF attributable to the class of units on such day by the number of units of the class then outstanding.

As used herein, (i) “Net Asset Value” of a class of units means the net asset value of the WisdomTree ETF attributable to the class of units determined by subtracting the aggregate liabilities of the fund attributable to the class of units from the Total Assets on the date on which the calculation is being made; and (ii) “Total Assets” means the aggregate value of the assets of the WisdomTree ETF attributable to the class of units.

Classifications of Redeemable Units

The unit’s outstanding redeemable unit entitlement in respect of each WisdomTree ETF includes a contractual obligation to deliver cash or another financial asset on the fund’s fixed termination date, and therefore the ongoing redemption feature is not the fund’s only contractual obligation. Consequently the WisdomTree ETF’s outstanding redeemable units are classified as financial liabilities in accordance with the requirements of International Accounting Standard 32 Financial Instruments Presentation.

Capital management

Units issued and outstanding represent the capital of the WisdomTree ETF. Unitholders are entitled to distributions when they hold units of the WisdomTree ETF on its distribution record date. The Investment Advisors manage the portfolio assets of the WisdomTree ETFs in accordance with each WisdomTree ETFs’ investment objective, including managing the liquidity of the applicable WisdomTree ETF.

(3) Related Party Transactions

As at June 22, 2018 WisdomTree has subscribed for one Non-Hedged Unit of each WisdomTree ETF for $20.00 (per Unit), and therefore holds all of the issued and outstanding units of each of the WisdomTree ETFs. Each WisdomTree ETF will pay WisdomTree a management fee as set forth in the table below based on the average daily Net Asset Value of the Units of the applicable WisdomTree ETF. The management fee, plus applicable taxes, will be calculated and accrued daily and paid monthly in arrears.

<table>
<thead>
<tr>
<th>WisdomTree ETF</th>
<th>Non-Hedged Units</th>
<th>Hedged Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>WisdomTree Japan Equity Index ETF</td>
<td>0.48%</td>
<td>0.51%</td>
</tr>
<tr>
<td>WisdomTree ICBCCS S&amp;P</td>
<td>0.55%</td>
<td>0.58%</td>
</tr>
<tr>
<td>China 500 Index ETF</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

WisdomTree may, from time to time in its discretion, waive all or a portion of the management fee charged at any given time.

In addition to the payment of the management fee, each WisdomTree ETF is responsible for (a) costs and expenses incurred in complying with National Instrument 81-107 – Independent Review Committee for Investment Funds (including any expenses related to the implementation and on-going operation of the Independent Review Committee of the WisdomTree ETFs), (b) brokerage expenses and other fees, charges, taxes, levies or expenses (such as stamp taxes) incurred in connection with the execution of portfolio transactions or in connection with creation, exchange and redemption transactions (including without limitation any fees, charges, taxes, levies or expenses related to the purchase or sale of an amount of any currency, or the patriation or repatriation of any security or other asset, related to the execution of portfolio transactions or any creation, exchange or redemption transactions), (c) legal fees or expenses in connection with any arbitration, litigation or pending or threatened arbitration or litigation, including any settlements in connection therewith, (d) distribution fees and expenses paid by the WisdomTree ETF under any distribution reinvestment plan adopted by the WisdomTree ETF, (e) interest and taxes of any kind or nature (including but not limited to, income, excise, transfer and withholding taxes as well as all other applicable taxes, including GST and HST), (f) fees and expenses related to the provision of securities lending.
services, (g) the costs of complying with any new governmental or regulatory requirement introduced after the WisdomTree ETF was established and (h) extraordinary expenses.

**Redemptions**

**Redemption of Units for Cash**

On any trading day (a day on which (a) a regular session of the Toronto Stock Exchange (the “TSX”) is held, and (b) the primary market or exchange for the majority of the securities held by the WisdomTree ETF is open for trading) (“Trading Day”), holders of Units may redeem Units of the WisdomTree ETF for cash at a redemption price per Unit equal to the lesser of (i) 95% of the closing price for the units of the WisdomTree ETF on the effective day of the redemption and (ii) the Net Asset Value of the units of the WisdomTree ETF on the effective date of the redemption.

Investors that redeem units of a WisdomTree ETF prior to the ex-dividend date for the distribution record date (a date determined by WisdomTree as a record date for the determination of unitholders of a WisdomTree ETF entitled to receive a distribution) for any distribution will not be entitled to receive that distribution.

In connection with the redemption of units a WisdomTree ETF will generally dispose of securities or other assets to satisfy the redemption.
CERTIFICATE OF THE WISDOMTREE ETFs, THE TRUSTEE, MANAGER AND PROMOTER

Dated: June 22, 2018

This prospectus, together with the documents incorporated herein by reference, constitutes full, true and plain disclosure of all material facts relating to the securities offered by this prospectus as required by the securities legislation of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, Nova Scotia, New Brunswick, Prince Edward Island, Newfoundland and Labrador, Yukon Territory, Northwest Territories and Nunavut.

WISDOMTREE ASSET MANAGEMENT CANADA, INC.

as trustee asset management Canada, Inc.

(SIGNED) “Stuart Bell”
Stuart Bell
Acting Principal Executive Officer
(as chief executive officer)

(SIGNED) “Amit Muni”
Amit Muni
Chief Financial Officer

On behalf of the Board of Directors of
WisdomTree Asset Management Canada, Inc.

(SIGNED) “Peter Ziemba”
Peter Ziemba
Director

(SIGNED) “Surinder Saini”
Surinder Saini
Director

WISDOMTREE ASSET MANAGEMENT CANADA, INC.
as promoter of the WisdomTree ETFs

(SIGNED) “Stuart Bell”
Stuart Bell
Acting Principal Executive Officer
(as chief executive officer)